

Appendix D

Data Definition for an Owner Certified AFS in accordance with HUD Notice 98-25 for a Non-Profit Entity that is a Cooperative Corporation

(Revised as of April 30, 2004)

Introduction

The Office of Multifamily Housing Programs completed the AFS Data Standardization effort in preparation for the electronic submission of annual financial statements. The purpose of this effort was to provide standard definitions for all AFS data elements to the multifamily housing industry, in order to facilitate the consistent review and analysis of annual financial statements across multifamily housing projects. The results of the AFS Data Standardization effort for multifamily housing properties are available on the REAC Financial Assessment web page, located at http://www.hud.gov/offices/reac/library/lib_famf.cfm#HANDBOOKS. The results includes a redefined HUD Chart of Accounts, basic financial statement items not represented by the HUD Chart of Accounts (i.e., Statement of Retained Earnings/Changes in Partners' Equity, Statement of Cash Flows, and Notes to the Financial Statement), and a revised list of Supplemental Data, Auditor Reports, and Certifications. These results were used as a basis for defining the AFS data elements included in this appendix.

The Financial Assessment Subsystem (FASS) – Release 1.1 enabled the electronic submission of annual financial statement data via web-based data entry forms. With FASS – Release 2.3, users enabled users to submit AFS data for multipurpose entities (entities that own more than one property). The primary impact of this change has been related to the submission of Consolidated Statements for these entities, which consisted of AFS data for the entity as well as AFS data for each of the properties associated with the entity during the reporting period. For all entities that are other than Cooperative Corporations, the user has the option of entering a Consolidated Statement. With FASS – Release 4.0 (this release), users will be able to submit AFS data to recognize additional projects including some secondary Section 241 FHA's and projects with non-active assistance contracts and to provide restricted (read only) access to Limited Distribution and Office of Multifamily Housing Assistance Restructuring (OHMAR) (Mark-to-Market) only accounts.

Data Definition Organization

The AFS data elements defined in this appendix are organized by the data entry forms in which they appear. As with previous releases of FASS, if a numeric AFS data element is associated with more than one form or schedule, it will appear on each of the data entry forms in which it factors into a calculation. However, the value associated with this account number only needs to be entered once. For instance, if a data element appears on both the Balance Sheet data entry form and the Cash Flows data entry form, it only needs to be entered on one of those forms. Once work is saved on one form, that value will be available on subsequent forms in which the data element appears.

The AFS data elements included in this appendix are defined as follows:

- Account Number: This number identifies an AFS data element that appears on one of the primary or top level data entry forms (e.g., Balance Sheet, Profit & Loss, etc.). Account numbers that appear on multiple data entry forms only need to be entered once.
- Detail Level 1 Account Number: This number identifies AFS data elements that are part of a repeating group. A repeating group is defined as a series of data elements that when valued, must be positioned in a particular sequence, and repeated as necessary. The screens for these repeating groups are accessed via the Details link.
- Detail Level 2 Account Number: This number identifies AFS data elements that are part of a repeating group that is keyed to and associated with the data elements of a higher level repeating group. Again, these data elements must be positioned in a particular sequence and repeated as necessary. The screens for these repeating groups are accessed via the Details link.
- Account Title: This column provides a brief description of an account number. The account titles for some elements will consist of a request for information requiring no data entry on that screen; rather, the information request will be associated with a Details link.
- Datatype: This column represents the domain required for an account number; if an invalid datatype is submitted for an account number, the AFS submission will be rejected. Please refer to the following Datatype key when reviewing the FASS Data Definition:

“\$” = Currency Value – only numbers are allowed for data input; no character values are allowed, including decimals, commas, and dollar signs. Accounts that are defined as this type will appear on the template with a “\$” in front of the data entry field.

“N” = Numeric Value – only numbers are allowed for data input; no character values are allowed, including decimals, commas, and dollar signs.

“T” = Text Value – accepts any characters in the input box

“S” = Smalltext Value – accepts only permitted values defined by options in drop down boxes associated with the data element

“D” = Decimal Value – accepts numbers with decimals included; no other characters are allowed in the data input box

“DT” = Date Value – accepts date input in MM/DD/YYYY format

- Negative Value Allowed: If an “X” is displayed in this column for an account number, a negative value (formatted as a numeric value preceded by a minus [-] sign) may be entered for the account number. If a negative value is entered for an account number that is **not** defined as allowing a negative value, the system will return an error when the user saves their work on the screen.

- Mandatory: If an “X” is displayed in this column for an account number, a value must be submitted for the account number. If a value is **not** submitted for an account number defined as mandatory, the AFS submission will be rejected.
- Editing and Business Rules: This column defines the editing and business rules to which the value for an account number must adhere. If a value for an account number violates one or more editing and/or business rules, the AFS submission will be rejected.
- Account Definition/Reporting Reference: For all of the account numbers included in the revised HUD Chart of Accounts (i.e., Balance Sheet and Statement of Profit and Loss accounts), this column contains the revised HUD Chart of Account definition documented in the AFS Data Standardization Results. For the remaining account numbers, this column contains additional clarification as required.

FASS Data Definition

| Balance Sheet Data | | | | | Account Definition/Reporting Reference | | |
|--------------------|-------------------------------|-------------------------------|---|-----------|--|---|--|
| Account Number | Detail Level 1 Account Number | Detail Level 2 Account Number | Account Title | Data type | Negative Value Allowed | Man- datory | Editing and Business Rules |
| Assets | | | | | | | |
| 1120 | | | Cash - Operations | \$ | | This account and/or account 2105 is required. | This account reflects the consolidation of unrestricted cash and cash equivalent accounts available to fund project operating costs for reporting purposes. This account includes cash maintained on-site in a petty cash fund. (At all times, total petty cash on hand plus the receipts for the bills paid must equal the amount of the established fund). |
| 1121 | | | Construction Cash Account | \$ | | | This account reflects cash remaining in construction accounts after cost certification. These funds are available to pay for any remaining construction-related payables. |
| 1125 | | | Cash - Entity | \$ | | | This account reflects cash and cash equivalents maintained by the ownership entity available to fund expenses of the ownership entity. |
| 1130 | | | Tenant/Member Accounts Receivable (Coops) | \$ | | | This account reflects the total rents receivable from tenants/shareholders. In subsidized properties, this account should only reflect the portion of the rent for which the tenant/shareholder is responsible. |
| 1131 | | | Allowance for Doubtful Accounts | \$ | | | This account reflects the amount of tenant accounts receivable that management estimates as being uncollectible. This account is also used to record amounts of Medicare/Medicaid billings that Nursing Homes estimate will not be paid. |
| 1130N | | | Net Tenant Accounts Receivable | \$ | | | This account must equal account 1130 less account 1131; if a value is submitted for any of the accounts that comprise this calculation, this account is required. |

| Balance Sheet Data | | | | | Account Definition/Reporting Reference | | |
|--|--------------------------------------|---|--|------------------|---|--|--|
| Account Number | Detail Level 1 Account Number | Detail Level 2 Account Number | Account Title | Data type | Negative Value Allowed | Editing and Business Rules | Account Definition/Reporting Reference |
| 1135 | | | Accounts Receivable - HUD | \$ | | This account reflects amounts due to property for rent subsidy vouchers and special claims. | |
| 1137 | | | Medicare/Medicaid/Other Insurance Receivable | \$ | | This account reflects amounts due to the property from Medicare/Medicaid or private health insurance. | |
| 1140 | | | Accounts and Notes Receivable - Operations | \$ | | This account reflects all short term receivables due to the project other than rent and HUD receivables, including security deposits. Notes receivable to project (or accounts receivable not related to routine operations) could be an indication of an unauthorized distribution of project assets. | |
| 1140 | | | Accounts and Notes Receivable - Operations | \$ | | If account 1140 detail is submitted, the value of this account must equal the sum of the values submitted for account 1140-020. | This account reflects all short term receivables due to the project other than rent and HUD receivables, including security deposits. Notes receivable to project (or accounts receivable not related to routine operations) could be an indication of an unauthorized distribution of project assets. |
| Detail - Miscellaneous Accounts and Notes Receivable - Operations | | | | | | | |
| 1140-010 | | Description – Miscellaneous Detail for 1140 | T | | New Rule - If the value of 1140 exceeds \$1000, this account is required. | | |
| 1140-020 | | Amount - Miscellaneous Detail for 1140 | \$ | | If account 1140 is greater than \$1000, this account is required. | | |
| 1145 | | Accounts and Notes Receivable - Entity | \$ | | If account 1145 detail is submitted, the value of this account must equal the sum of the values submitted for account 1145-020. | This account reflects all short term receivables due to the owning entity. | |
| 1145 | | Accounts and Notes Receivable - Entity | \$ | | | This account reflects all short term receivables due to the owning entity. | |

| Balance Sheet Data | | | | Account Definition/Reporting Reference | | | |
|--|-------------------------------|-------------------------------|---|--|------------------------|-----------|---|
| Account Number | Detail Level 1 Account Number | Detail Level 2 Account Number | Account Title | Data type | Negative Value Allowed | Mandatory | Editing and Business Rules |
| Detail - Miscellaneous Accounts and Notes Receivable - Entity | | | | | | | |
| | 1145-010 | | Description – Miscellaneous Detail for 1145 | T | | | If the value of 1145 exceeds \$1000, this account is required. |
| | 1145-020 | | Amount - Miscellaneous Detail for 1145 | \$ | | | If account 1145 is greater than \$1000, this account is required. |
| 1160 | | | Accounts Receivable - Interest | \$ | | | This account reflects amounts due the project, but not received from the investment of Replacement Reserves, Residual Receipts, and other operating accounts. This receivable will account for the difference in earnings between the Statement of Cash Flows and the Statement of Profit & Loss accounts 5410, 5430, 5440, and 5490. |
| 1165 | | | Interest Reduction Payment Receivable | \$ | | | This account recognizes Interest Reduction Payments (IRP) that are in excess of interest due under the mortgage note. This account only applies to Section 236 projects. |
| 1170 | | | Short Term Investments - Operations | \$ | | | This account reflects non-restricted investments that can be converted to cash within one year. These funds are available to pay for project operating costs. |
| 1175 | | | Short Term Investments - Entity | \$ | | | This account reflects short term investments of the owning entity. These investments can be converted to cash within one year and can be used to pay expenses of the owning entity. |
| 1180 | | | Inventory | \$ | | | This account reflects the ending value of any food or supplies inventories. |
| 1190 | | | Miscellaneous Current Assets | \$ | | | This account reflects current assets not otherwise described above, including utility deposits. |
| 1190 | | | Miscellaneous Current Assets | \$ | | | This account reflects current assets not otherwise described above, including utility deposits. |

| Balance Sheet Data | | | | Account Definition/Reporting Reference | | | | |
|--|-------------------------------|-------------------------------|---|---|------------------------|-----------|---|--|
| Account Number | Detail Level 1 Account Number | Detail Level 2 Account Number | Account Title | Data type | Negative Value Allowed | Mandatory | Editing and Business Rules | Account Definition/Reporting Reference |
| Detail - Miscellaneous Current Assets | | | | | | | | |
| 1190-010 | | | Description – Miscellaneous Detail for 1190 | T | | | If the value of 1190 exceeds \$1000, this account is required. | |
| 1190-020 | | | Amount - Miscellaneous Detail for 1190 | \$ | | | If the value of 1190 exceeds \$1000, this account is required. | |
| 1200 | | | Miscellaneous Prepaid Expenses | \$ | | | This account reflects the consolidation of all prepaid expenses for reporting purposes. | |
| 1100T | | | Total Current Assets | \$ | | X | This account must equal the sum of accounts 1120 through 1125, 1130N, 1135 through 1190, and 1200. If an owner is submitting a submission type 3 or 4 financial statement and they are other than a non-insured, then check the sum of accounts 2170, 2175, 2320, 2325, 5121, 5193. For FYEs up to 12/31/2003, if the total is greater than or equal to \$300,000 then the submission should be changed to a greater than or equal \$300,000. For FYEs 01/01/2004 or beyond, if the total is greater than or equal to \$500,000 then the submission should be changed to a greater than or equal \$500,000. | |

| Balance Sheet Data | | | | | | Account Definition/Reporting Reference |
|---------------------------|--------------------------------------|--------------------------------------|---------------------------------------|------------------|-------------------------------|--|
| Account Number | Detail Level 1 Account Number | Detail Level 2 Account Number | Account Title | Data type | Negative Value Allowed | Editing and Business Rules |
| 1191 | | | Tenant/Patient Deposits Held in Trust | \$ | | This account reflects the cash balances of bank accounts and investments held on behalf of rental tenants in trust for security and other deposits, as well as on behalf of nursing home patients. These deposits/patient personal funds must be held in the name of the project in a separate bank account. Agents may use deposits to pay for tenant damages and delinquent rents when a tenant vacates. Please consult HUD Handbook 4350.3, paragraphs 4-8, 9, and 10, and applicable state or local law for regulations regarding collection and disposition of security deposits. |
| 1310 | | | Escrow Deposits | \$ | | This account reflects the cash balance on hand for future payments of insurance, real estate taxes, mortgage insurance premiums and any other funding as required under the Regulatory Agreement. |
| 1320 | | | Replacement Reserve | \$ | | This account reflects cash and investments held by mortgagee or mortgagor (as required) for replacements as set forth in the Regulatory Agreement. This account may include amounts that are reported in separately established painting reserve accounts. |
| 1320 | | | Replacement Reserve | \$ | | This account must equal the sum of accounts 1320P, 1320DT, 1320INT, 1320RGL, and 1320UGL, less the sum of accounts 1320WT and 1320QWT; if a value is submitted for any of the accounts that comprise this calculation, this account is required. |

| <i>Balance Sheet Data</i> | | | | | | Account Definition/Reporting Reference |
|----------------------------------|--------------------------------------|--------------------------------------|---------------------------|------------------|-------------------------------|---|
| Account Number | Detail Level 1 Account Number | Detail Level 2 Account Number | Account Title | Data type | Negative Value Allowed | Editing and Business Rules |
| | | | | | | |
| 1330 | | | Other Reserves | \$ | | This account reflects cash and investments held by the mortgagee or mortgagor for which HUD approval is required for withdrawals. This account may include debt service reserves and/or FEMA funds. |
| 1340 | | | Residual Receipts Reserve | \$ | | This account reflects any required deposits to the Residual Receipts Fund held by the mortgagee or, in the case of Section 202 projects, in a separate Residual Receipts account (refer to the Regulatory Agreement for specific requirements). Releases are subject to HUD approval. |
| 1340 | | | Residual Receipts Reserve | \$ | | This account reflects any required deposits to the Residual Receipts Fund held by the mortgagee or, in the case of Section 202 projects, in a separate Residual Receipts account (refer to the Regulatory Agreement for specific requirements). Releases are subject to HUD approval. |
| 1355 | | | Bond Reserves | \$ | | This account reflects reserves required by a bond indenture. These funds are held and maintained by the bond trustee in bond-financed projects. |

| Balance Sheet Data | | | | | Account Definition/Reporting Reference |
|---------------------------|--------------------------------------|--------------------------------------|---|-------------------------------|---|
| Account Number | Detail Level 1 Account Number | Detail Level 2 Account Number | Account Title | Data type | Editing and Business Rules |
| | | | | Negative Value Allowed | Mandatory |
| 1365 | | | General Operating Reserve (Coops) | \$ | This account reflects monthly deposits made to a special escrow account under the control of the cooperative mortgagor entity. The amount of the required monthly deposit varies by both the GOR account balance and the total amount of monthly shareholder carrying charges. See Paragraph 3 of the Regulatory Agreement to determine: (1) what percentage of monthly carrying charges the cooperative must deposit to the account; and (2) conditions for withdrawal from the account. The account provides for contingencies that a cooperative would otherwise meet only through a special assessment to its shareholders. |
| 1367 | | | Sinking Fund | \$ | This account reflects the balance of any required sinking fund account. Such accounts are typically required for nursing homes and old SH 2025. |
| 1370 | | | Deposits to Coops | \$ | This account reflects deposits received from tenants who rent units owned by the cooperative. This account also includes sublet fee deposits. |
| 1381 | | | Management Improvement and Operating Plan | \$ | This account reflects the cash and investment balances held for releases approved by HUD. Any releases from this account requires prior HUD approval. |
| 1300T | | | Total Deposits | \$ | X This account must equal the sum of accounts 1310 through 1381. |
| 1410 | | | Land | \$ | This account must equal the sum of accounts 1410P and 1410AT, less account 1410DT; if a value is submitted for any of the accounts that comprise this calculation, this account is required. |
| 1410 | | | Land | \$ | This account reflects the purchase price of the land plus the cost of improvements to the land are charged to this account. |

| Balance Sheet Data | | | | | | Account Definition/Reporting Reference |
|--------------------|-------------------------------|-------------------------------|----------------------------------|-----------|------------------------|--|
| Account Number | Detail Level 1 Account Number | Detail Level 2 Account Number | Account Title | Data type | Negative Value Allowed | Editing and Business Rules |
| 1420 | | | Buildings | \$ | | This account must equal the sum of accounts 1420P and 1420AT, less account 1420DT; if a value is submitted for any of the accounts that comprise this calculation, this account is required. |
| 1420 | | | Buildings | \$ | | This account reflects the total cost of the buildings, including fixed building equipment, furniture, and furnishings, is charged to this account. Agents should also charge improvements to the buildings to this account. The balance represents the original cost of the buildings plus enhancements. |
| 1440 | | | Building Equipment (Portable) | \$ | | The balance of this account represents the total cost of the portable equipment in use by the project. Costs include any transportation or installation charges. Assets in this account include items such as stoves, refrigerators and fire extinguishers. |
| 1440 | | | Building Equipment (Portable) | \$ | | This account must equal the sum of accounts 1440P and 1440AT, less account 1440DT; if a value is submitted for any of the accounts that comprise this calculation, this account is required. |
| 1450 | | | Furniture for Project/Tenant Use | \$ | | This account must equal the sum of accounts 1450P and 1450AT, less account 1450DT; if a value is submitted for any of the accounts that comprise this calculation, this account is required. |
| | | | | | | This account reflects the cost of all furniture and equipment, including computers and other electrical equipment, purchased for use by the tenants in the common areas of the project. |

| <i>Balance Sheet Data</i> | | | | | | Account Definition/Reporting Reference |
|----------------------------------|--------------------------------------|--------------------------------------|----------------------------------|------------------|-------------------------------|---|
| Account Number | Detail Level 1 Account Number | Detail Level 2 Account Number | Account Title | Data type | Negative Value Allowed | Editing and Business Rules |
| | | | | | | |
| 1450 | | | Furniture for Project/Tenant Use | \$ | | This account reflects the cost of all furniture and equipment, including computers and other electrical equipment, purchased for use by the tenants in the common areas of the project. |
| 1460 | | | Furnishings | \$ | | This account must equal the sum of accounts 1460P and 1460AT, less account 1460DT; if a value is submitted for any of the accounts that comprise this calculation, this account is required. |
| 1460 | | | Furnishings | \$ | | This account reflects the cost of furnishings (window shades, venetian blinds shower curtains, hall carpets, etc.) not charged to the cost of the building is recorded in this account. The balance of the account represents the cost of the furnishings in use. |
| 1465 | | | Office Furniture and Equipment | \$ | | This account must equal the sum of accounts 1465P and 1465AT, less account 1465DT; if a value is submitted for any of the accounts that comprise this calculation, this account is required. |
| 1465 | | | Office Furniture and Equipment | \$ | | This account reflects the cost of furniture and equipment owned and used on-site by the project. |
| 1470 | | | Maintenance Equipment | \$ | | This account reflects the cost of project maintenance equipment in use. |
| 1470 | | | Maintenance Equipment | \$ | | This account reflects the cost of project maintenance equipment in use. |
| 1480 | | | Motor Vehicles | \$ | | This account reflects the cost of buses, trucks, passenger cars, etc., used on-site for project operations is recorded in this account. |

| Balance Sheet Data | | | | | | Account Definition/Reporting Reference |
|--------------------|-------------------------------|-------------------------------|--|-----------|------------------------|--|
| Account Number | Detail Level 1 Account Number | Detail Level 2 Account Number | Account Title | Data type | Negative Value Allowed | Editing and Business Rules |
| 1480 | | | Motor Vehicles | \$ | | This account must equal the sum of accounts 1480P and 1480AT, less account 1480DT; if a value is submitted for any of the accounts that comprise this calculation, this account is required. |
| 1490 | | | Miscellaneous Fixed Assets | \$ | | This account must equal the sum of accounts 1490P and 1490AT, less account 1490DT; if a value is submitted for any of the accounts that comprise this calculation, this account is required. |
| 1490 | | | Miscellaneous Fixed Assets | \$ | | Agents may record fixed assets for which no other provision is made in this account. |
| 1400T | | | Total Fixed Assets | \$ | X | This account must equal the sum of accounts 1410 through 1490. |
| 1495 | | | Accumulated Depreciation | \$ | X | This account reflects the accumulated depreciation for all fixed assets. |
| 1495 | | | Accumulated Depreciation | \$ | X | This account reflects the accumulated depreciation for all fixed assets. |
| 1400N | | | Net Fixed Assets | \$ | X | This account must equal account 1400T less account 1495. |
| 1510 | | | Investments - Operations | \$ | | This account reflects long-term investments (those expected to be held for more than one year) other than those included in the Funded Reserves (1300) Series. |
| 1515 | | | Investments - Entity | \$ | | This account reflects long-term investments of the ownership entity. |
| 1520 | | | Intangible Assets | \$ | | This account reflects the net amount of assets being amortized. This account includes loan, syndication, organization, and financing costs. |
| 1525 | | | Cash Restricted for Long Term Investment | \$ | | This account reflects cash received from gifts which are restricted to long-term purposes and are therefore required to be segregated from other cash and reported as non-current. |

| Balance Sheet Data | | | | | | Account Definition/Reporting Reference |
|--|--------------------------------------|--------------------------------------|---|------------------|-------------------------------|--|
| Account Number | Detail Level 1 Account Number | Detail Level 2 Account Number | Account Title | Data type | Negative Value Allowed | Editing and Business Rules |
| Detail - Miscellaneous Other Assets | | | | | | Man-Mandatory |
| 1590 | | | Miscellaneous Other Assets | \$ | | If account 1590 detail is submitted, the value of this account must equal the sum of the values submitted for account 1590-020. |
| 1590 | | | Miscellaneous Other Assets | \$ | | This account reflects non-current assets that are not otherwise classified above, including utility deposits. |
| | | | Description – Miscellaneous Detail for 1590 | T | | If the value of 1590 exceeds \$1000, this account is required. |
| | 1590-010 | | Amount - Miscellaneous Detail for 1590 | \$ | | If the value of 1590 exceeds \$1000, this account is required. |
| | 1590-020 | | Amount - Miscellaneous Detail for 1590 | \$ | | If the value of 1590 exceeds \$1000, this account is required. |
| 1500T | | | Total Other Assets | \$ | | This account must equal the sum of accounts 1510 through 1590; if a value is submitted for any of the accounts that comprise this calculation, this account is required. |
| 1000T | | | Total Assets | \$ | X | This account must equal the sum of accounts 1100T, 1191, 1300T, 1400N, and 1500T; this account must equal account 2040T. |
| Liabilities | | | | | | |
| 2105 | | | Bank Overdraft - Operations | \$ | | This account reflects a negative (credits exceed debits) accounting balance in the project's operating account. |
| 2110 | | | Accounts Payable - Operations | \$ | | This account reflects the total of unpaid bills from trade creditors. This account does not include bills to be paid from the project improvement fund (See accounts 1381 and 2112), or those amounts payable in connection with construction or development costs (See account 2111). |
| 2111 | | | Accounts Payable - Construction/Development | \$ | | This account reflects construction or other development costs payable from construction, development, or syndicated/equity funds. |

| <i>Balance Sheet Data</i> | | | | | | Account Definition/Reporting Reference |
|----------------------------------|--------------------------------------|--------------------------------------|--|------------------|-------------------------------|--|
| Account Number | Detail Level 1 Account Number | Detail Level 2 Account Number | Account Title | Data type | Negative Value Allowed | Editing and Business Rules |
| | | | | | | |
| 2112 | | | Accounts Payable - Project Improvement Items | \$ | | This account reflects the total of bills voucherred for work items under the Flexible Subsidy Program to be paid from funds transferred from the project improvement fund (See account 1381) to the project bank account (See account 1120). |
| 2113 | | | Accounts Payable - Entity | \$ | | This account reflects the total of accounts payable from surplus cash or other mortgagor funds available. |
| 2115 | | | Accounts Payable - 236 Excess Income due HUD | \$ | | Used only for Section 236 projects, this account reflects any amount due HUD for rents collected in excess of the allowable basic rents. |
| 2116 | | | Accounts Payable - Section 8 & Other | \$ | | This account reflects any amount due HUD or other federal or state agency, in connection with the Section 8 or other loan program. |
| 2120 | | | Accrued Wages Payable | \$ | | This account reflects the gross amount of payroll that has been accrued, but not paid, at the end of the accounting period. |
| 2121 | | | Accrued Payroll Taxes Payable | \$ | | This account reflects the gross amount of federal, state, and FICA payroll taxes that have been accrued, but not paid, at the end of the accounting period. |
| 2123 | | | Accrued Management Fee Payable | \$ | | This account reflects management fees accrued but unpaid at the end of the accounting period. |
| 2130 | | | Accrued Interest Payable - Section 236 | \$ | | Used only for Section 236 projects, this account reflects interest accrued but unpaid on the mortgage obligation at the end of the accounting period. Agents should include only the mortgagor's portion of the interest liability on the mortgage. If Interest Reduction Payments (IRP) are in excess of interest due under the mortgage note, the excess should be reported in account 1165. |

| Balance Sheet Data | | | | | | Account Definition/Reporting Reference |
|--|--------------------------------------|---|---|------------------|-------------------------------|--|
| Account Number | Detail Level 1 Account Number | Detail Level 2 Account Number | Account Title | Data type | Negative Value Allowed | Editing and Business Rules |
| 2131 | | | Accrued Interest Payable - First Mortgage (or Bonds) | \$ | | Used for non-Section 236 projects, this account reflects interest accrued but unpaid on the first mortgage (or bond) obligation at the end of the accounting period. |
| 2132 | | | Accrued Interest Payable - Other Mortgages | \$ | | Account 2132 should equal the sum of values submitted for 2132-020. |
| 2132 | | | Accrued Interest Payable - Other Mortgages | \$ | | This account reflects the accrued interest payable for second, third, forth, and fifth mortgages. |
| Detail - Accrued Interest Payable - Other Mortgages | | | | | | |
| 2132-010 | | Type of Mortgage | S | | | If account 2132 is valued, then this account is required. Permitted values for this account are listed in a drop down box. This account should be repeated up to 4 times to include interest on second, third, forth, and fifth mortgages. |
| 2132-020 | | Amount of Mortgage Interest | \$ | | | This account reflects the corresponding amount(s) for mortgage interest for each type of mortgage listed in 2132-010. This account should be repeated up to 4 times to include interest on second, third, fourth, and fifth mortgages. |
| 2133 | | Accrued Interest Payable - Other Loans and Notes (Surplus Cash) | \$ | | | This account reflects interest accrued and unpaid on other loans and notes payable from surplus cash or other entity funds. |
| 2134 | | Accrued Interest Payable - Other Loans and Notes | \$ | | | This account reflects interest accrued and unpaid on other loans and notes payable from project operations. |
| 2135 | | Accrued Interest Payable - Flexible Subsidy Loan | \$ | | | This account reflects interest accrued and unpaid on Flexible Subsidy Operation Assistance loans payable from project operations. |
| 2136 | | Accrued Interest Payable - Capital Improvements Loan | \$ | | | This account reflects interest accrued and unpaid on capital improvement loans payable from project operations. |

| Balance Sheet Data | | | | | | |
|--|-------------------------------|---------------------------------------|---|-----------|------------------------|--|
| Account Number | Detail Level 1 Account Number | Detail Level 2 Account Number | Account Title | Data type | Negative Value Allowed | Man- da to ry |
| | | | | | | Editing and Business Rules |
| 2137 | | | Accrued Interest Payable - Operating Loss Loan | \$ | | This account reflects interest accrued and unpaid on operating loss loans payable from project operations. |
| 2139 | | | Accrued Interest Payable – Capital Recovery Payment (M2M) | \$ | | This account reflects interest accrued and unpaid on the Capital I Recovery Payment. This account should only be used for projects participating in the M2M program. |
| 2150 | | | Accrued Property Taxes | \$ | | This account reflects the accrual of property taxes payable as of the end of the accounting period. |
| 2160 | | | Notes Payable (Short Term) | \$ | | This account reflects the current portion on notes payable. This account also reflects owner advances that have received prior repayment approval from HUD. |
| 2170 | | | Mortgage (or Bonds) Payable - First Mortgage (Bonds) (Short Term) | \$ | | This account reflects the current portion on mortgage payable for a first mortgage or bond obligation. |
| 2172 | | | Other Mortgages Payable (Short Term) | \$ | | Account 2172 should equal the sum of values submitted for 2172-020. |
| 2172 | | | Other Mortgages Payable (Short Term) | \$ | | This account reflects the current portion on mortgage payable for a second mortgage. |
| Detail - Other Mortgages Payable (Short Term) | | | | | | |
| 2172-010 | | Type of Mortgage | S | | | If account 2172 is valued, then this account is required. Permitted values for this account are listed in a drop down box. This account should be repeated up to 4 times to include short-term principal on second, third, forth, and fifth mortgages. |
| 2172-020 | | Short-term Mortgage Principal Payable | \$ | | | This account reflects the corresponding amount(s) for mortgage principal for each type of mortgage listed in 2172-010. This account should be repeated up to 4 times to include short-term principal on second, third, fourth, and fifth mortgages. |

| Balance Sheet Data | | | | | | Account Definition/Reporting Reference |
|---|--------------------------------------|--------------------------------------|---|------------------|-------------------------------|--|
| Account Number | Detail Level 1 Account Number | Detail Level 2 Account Number | Account Title | Data type | Negative Value Allowed | Editing and Business Rules |
| | | | | | | |
| 2173 | | | Other Loans and Notes Payable - Surplus Cash (Short Term) | \$ | | This account reflects the current portion on other loans and notes payable. Payments may be made from surplus cash or other entity funds. |
| 2174 | | | Other Loans and Notes (Short Term) | \$ | | This account reflects liabilities on other loans and notes due within one year that is payable from project operations. |
| 2175 | | | Flexible Subsidy Loan Payable (Short Term) | \$ | | This account reflects the current portion of the Flexible Subsidy Operation Assistance loans. |
| 2176 | | | Capital Improvement Loan Payable (Short Term) | \$ | | This account reflects the current portion of the capital improvement loans. |
| 2177 | | | Operating Loss Loan Payable (Short Term) | \$ | | This account reflects the current portion of an operating loss loan obtained to sustain operations due to a prior year operating loss. |
| 2179 | | | Capital Recovery Payment Payable (Short Term - M2M) | \$ | | This account reflects the current portion of principal payments due on the Capital Recovery Payment. This account should only be used for projects participating in the M2M program. |
| 2180 | | | Utility Allowances | \$ | | This account reflects utility allowances payable. |
| 2190 | | | Miscellaneous Current Liabilities | \$ | | If account 2190 detail is submitted, the value of this account must equal the sum of the values submitted for account 2190-020. |
| 2190 | | | Miscellaneous Current Liabilities | \$ | | This account reflects current liabilities not otherwise described above. |
| Detail - Miscellaneous Current Liabilities | | | | | | |
| 2190-010 | | | Description – Miscellaneous Detail for 2190 | T | | If the value of 2190 exceeds \$1000, this account is required |
| 2190-020 | | | Amount – Miscellaneous Detail for 2190 | | | If the value of 2190 exceeds \$1000, this account is required |

| Balance Sheet Data | | | | | | Account Definition/Reporting Reference |
|---------------------------|--------------------------------------|--------------------------------------|--|------------------|-------------------------------|--|
| Account Number | Detail Level 1 Account Number | Detail Level 2 Account Number | Account Title | Data type | Negative Value Allowed | Editing and Business Rules |
| 2210 | | | Prepaid Revenue | \$ | | This account reflects rents received from tenants (including commercial tenants) and certain contracts, that apply to future accounting periods. |
| 2230 | | | Deposits to Coops | \$ | | The balance of this account reflects the cooperative's obligation to refund the deposit if rehabilitation of the rented unit is unnecessary. |
| 2122T | | | Total Current Liabilities | \$ | X | This account must equal the sum of accounts 2105 through 2230, excluding account 2191. |
| 2191 | | | Tenant/Patient Deposits Held In Trust (Contra) | \$ | | This account represents the liabilities associated with security and other deposits that are held on behalf of rental tenants and nursing home patients. These deposits/patient personal funds must be held in the name of the project in a separate bank account. Agents may use deposits to pay for tenant damages and delinquent rents when a tenant vacates. Please consult HUD Handbook 4350.3, paragraphs 4-8, 9, and 10, and applicable state or local law for regulations regarding collection and disposition of security deposits. |
| 2305 | | | Accounts Payable - Entity (Long-Term) | \$ | | This account reflects liabilities payable out of surplus cash, owner contributions, or entity cash. This account should not include liabilities that are payable out of project operating cash. |
| 2310 | | | Notes Payable (Long Term) | \$ | | This account reflects amounts of notes due in more than one year from the date of the balance sheet, net of the current portion. The amount due within one year is recorded in account 2160. |

| Balance Sheet Data | | | | | | Account Definition/Reporting Reference |
|---|--------------------------------------|--|---|------------------|-------------------------------|--|
| Account Number | Detail Level 1 Account Number | Detail Level 2 Account Number | Account Title | Data type | Negative Value Allowed | Editing and Business Rules |
| 2311 | | | Notes Payable - Surplus Cash | \$ | | This account reflects project obligations payable only from available surplus cash, and in accordance with the terms of the note. |
| 2320 | | | Mortgage (or Bonds) Payable - First Mortgage (or Bonds) | \$ | | This account reflects the unpaid principal balances of the mortgages or bonds, net of the current portion, that are payable from project operations. The amount due within one year is recorded in account 2170. |
| 2322 | | | Other Mortgages Payable (Long Term) | \$ | | |
| 2322 | | | Other Mortgages Payable (Long Term) | \$ | | Account 2322 should equal the sum of values submitted for 2322-020. |
| Detail - Other Mortgages Payable (Long Term) | | | | | | |
| 2322-010 | | Type of Mortgage | S | | | If account 2322 is valued, then this account is required. Permitted values for this account are listed in a drop down box. This account should be repeated up to 4 times to include principal on second, third, forth, and fifth mortgages. |
| 2322-020 | | Amount of Mortgage(s) Payable | \$ | | | This account reflects the corresponding amount(s) for mortgage principal for each type of mortgage listed in 2322-010. This account should be repeated up to 4 times to include principal due on second, third, fourth, and fifth mortgages. |
| 2323 | | Other Loans and Notes Payable - Surplus Cash | \$ | | | This account reflects the unpaid principal balances on other loans and notes, net of the current portion, that are payable from surplus cash or other entity funds. The amount due within one year is recorded in account 2173. |
| 2324 | | Other Loans and Notes Payable | \$ | | | This account reflects the unpaid principal balances on other loans and notes, net of the current portion, that are payable from project operations. The amount due within one year is recorded in account 2174. |

| Balance Sheet Data | | | | | | Account Definition/Reporting Reference |
|--|--------------------------------------|--------------------------------------|--|------------------|-------------------------------|--|
| Account Number | Detail Level 1 Account Number | Detail Level 2 Account Number | Account Title | Data type | Negative Value Allowed | Editing and Business Rules |
| Mandatory | | | | | | |
| 2325 | | | Flexible Subsidy Loan Payable | \$ | | This account represents the total amount of the unpaid balance of the Flexible Subsidy Operating Assistance loans that have been approved by HUD, net of the current portion. The amount due within one year is recorded in account 2175. Terms of repayments to these loans require prior HUD approval. |
| 2326 | | | Capital Improvement Loan Payable | \$ | | This account reflects the total unpaid balance of capital improvement loans as of the end of the accounting period, net of the current portion. The amount due within one year is recorded in account 2176. |
| 2327 | | | Operating Loss Loan Payable | \$ | | This account reflects the total amount of the unpaid balance of an operating loss loan obtained to sustain operations due to a prior year operating loss, net of the current portion. The amount due within one year is recorded in account 2177. |
| 2329 | | | Capital Recovery Payment Payable (M2M) | \$ | | This account reflects the long-term portion of principal payments due on the Capital Recovery Payment. This account should only be used for projects participating in the M2M program. |
| 2330 | | | Interest on Loans or Notes Payable (Long Term) | \$ | | This account reflects the long-term portion of accrued interest on loans and notes payable. |
| 2390 | | | Miscellaneous Long Term Liabilities | \$ | | This account reflects long-term liabilities not otherwise described above. |
| 2390 | | | Miscellaneous Long Term Liabilities | \$ | | This account reflects long-term liabilities not otherwise described above. |
| Miscellaneous Long Term Liabilities | | | | | | |
| 2390-010 | | | Description – Miscellaneous Detail for 2390 | T | | If the value of 2390 exceeds \$1000, this account is required |

| Balance Sheet Data | | | | | |
|---|-------------------------------|-------------------------------|---|-----------|------------------------|
| Account Number | Detail Level 1 Account Number | Detail Level 2 Account Number | Account Title | Data type | Negative Value Allowed |
| Members' Equity | | | | | |
| 4100 | | | Unrestricted Net Assets (Coops) | \$ X | X |
| 4200 | | | Temporarily Restricted Net Assets (Coops) | \$ X | X |
| 4300 | | | Permanently Restricted Net Assets (Coops) | \$ X | X |
| 4000T | | | Total Equity/Net Assets (Coops) | \$ X | X |
| 2040T | | | Total Liabilities and Members' Equity (Coops) | \$ X | X |
| | | | | | |
| If the value of 2390 exceeds \$1000, this account is required. | | | | | |
| This account must equal the sum of accounts 2305 through 2390; if a value is submitted for any of the accounts that comprise this calculation, this account is required. | | | | | |
| This account must equal the sum of accounts 2122T, 2191, and 2300T. | | | | | |
| | | | | | |
| This account reflects the addition of three equity divisions for non-profits in accordance with FASB 116. | | | | | |
| This account reflects the addition of three equity divisions for non-profits in accordance with FASB 116. | | | | | |
| This account reflects the addition of three equity divisions for non-profits in accordance with FASB 116. | | | | | |
| This account must equal the sum of accounts S1100-200 and S1100-205. | | | | | |
| This account must equal the sum of accounts S1100-210 and S1100-215. | | | | | |
| This account must equal the sum of accounts S1100-220 and S1100-225. | | | | | |
| This account must equal the sum of accounts 4100, 4200, and 4300. It must also equal the sum of accounts S1100-180 and S1100-185. It must also equal the sum of accounts 4010 - 4080. | | | | | |
| This account must equal the sum of accounts 2000 T and 4000T. | | | | | |

| Profit & Loss Data | | | | | | Account Definition/Reporting Reference |
|-------------------------------|-------------------------------|-------------------------------|--------------------------------|-----------|------------------------|---|
| Account Number | Detail Level 1 Account Number | Detail Level 2 Account Number | Account Title | Data type | Negative Value Allowed | Editing and Business Rules |
| Rent Revenue | | | | | | |
| 5120 | | | Rent Revenue - Gross Potential | \$ | | This account is required for all properties EXCEPT those designated as Nursing Homes or Section 232 (Board & Care or Assisted Living only). Either this account or 5195 is required for Section 232 (Board & Care or Assisted Living only) projects. |
| | | | | | | This account reflects the rent/carrying charges approved at 100% occupancy, less tenant/shareholder assistance payments, for all residential units (including non-revenue producing units). Potential rent could be market, contract, or Section 8. For section 236 and 221(d)(3) BMIR projects, this account reflects basic rental/carrying charges due for tenants/shareholders, less tenant/shareholder assistance payments. See account 5191 for treatment of rents due or collected from tenants paying amounts greater than the basic rental/carrying charge. |
| 5120 | | | Rent Revenue - Gross Potential | \$ | | This account reflects the rent/carrying charges approved at 100% occupancy, less tenant/shareholder assistance payments, for all residential units (including non-revenue producing units). Potential rent could be market, contract, or Section 8. For section 236 and 221(d)(3) BMIR projects, this account reflects basic rental/carrying charges due for tenants/shareholders, less tenant/shareholder assistance payments. See account 5191 for treatment of rents due or collected from tenants paying amounts greater than the basic rental/carrying charge. |
| 5121 | | | Tenant Assistance Payments | \$ | | This account reflects tenant assistance payments that are project-based. Tenant assistance payment programs include the Rent Supplement, Rental Assistance Payment (RAP), and Section 8 programs. |

| Profit & Loss Data | | | | | | Account Definition/Reporting Reference |
|--|--------------------------------------|---|----------------------|------------------|-------------------------------|--|
| Account Number | Detail Level 1 Account Number | Detail Level 2 Account Number | Account Title | Data type | Negative Value Allowed | Editing and Business Rules |
| | | | | | | Man- da- to- ry |
| 5140 | | Rent Revenue - Stores and Commercial | \$ | | | This account reflects gross rental revenue expectancy from stores, offices, or other commercial facilities. |
| 5170 | | Garage and Parking Spaces | \$ | | | This account reflects the gross potential rental revenue from all garage and parking spaces. |
| 5180 | | Flexible Subsidy Revenue | \$ | | | This account reflects the amount of funds transferred from the Management Improvement and Operating Plan account (See account 1381) to reduce mortgage or escrow deficiencies, to cover operating deficits or to meet working capital needs. |
| 5190 | | Miscellaneous Rent Revenue | \$ | | | This account reflects gross rental revenue expectancy not otherwise described above. |
| 5190 | | Miscellaneous Rent Revenue | \$ | | | If account 5190 detail is submitted, the value of this account must equal the sum of the values submitted for account 5190-020. |
| Detail - Miscellaneous Rent Revenue | | | | | | |
| | 5190-010 | Description - Miscellaneous Detail for 5190 | T | | | If the value of account 5190 exceeds 10% of the sum of accounts 5120 through 5194, this account is required. |
| | 5190-020 | Amount - Miscellaneous Detail for 5190 | \$ | | | If the value of account 5190 exceeds 10% of the sum of accounts 5120 through 5194, this account is required. |
| 5191 | | Excess Rent | \$ | | | This account reflects the rental collections due in excess of the basic rental charge for Section 202/811, 221 (d) (3) BMR, and 236 projects. Excess income retained by Section 236 projects in accordance with HUD Notice H 98-10 should be reported in account 5194, Retained Excess Income. |
| 5192 | | Rent Revenue/ Insurance | \$ | | | This account reflects the amount of insurance claims proceeds in connection with lost rental revenue. |

| Profit & Loss Data | | | | | | Account Definition/Reporting Reference |
|-------------------------------|--------------------------------------|--------------------------------------|---|------------------|-------------------------------|--|
| Account Number | Detail Level 1 Account Number | Detail Level 2 Account Number | Account Title | Data type | Negative Value Allowed | Editing and Business Rules |
| 5193 | | | Special Claims Revenue | \$ | | This account reflects the amount of revenue collected from special claims including vacancy, damages, and debt service. |
| 5194 | | | Retained Excess Income | \$ | | This account reflects the amount of excess income owners are allowed to retain for the project operating account in Section 236 projects in accordance with HUD Notice H 98-10. Excess income retained by Section 236 projects that is not authorized in accordance with HUD Notice H 98-10 should be reported in account 5191, Excess Rent. |
| 5195 | | | Lease Revenue (Nursing Home or Section 232 – B&C or AL) | \$ | | This account should be used to record lease payment revenue in instances where project operations are leased to a third party lessee. |
| 5195 | | | Lease Revenue (Nursing Home or Section 232 – B&C or AL) | \$ | | This account should be used to record lease payment revenue in instances where project operations are leased to a third party lessee. |
| 5100T | | | Total Rent Revenue | \$ | | Either this account or 5120 are required for Section 232 (Board & Care or Assisted Living only) projects. |
| 5220 | | | Apartments | \$ | | This account and/or account 5300 is required; this account must equal the sum of accounts 5120 through 5195; if a value is submitted for any of the accounts that comprise this calculation, this account is required. |
| Vacancies | | | | | | This account reflects the rental revenue lost through vacancy of an apartment unit. |

| Profit & Loss Data | | | | | | Account Definition/Reporting Reference |
|-------------------------------|--------------------------------------|--|--------------------------|------------------|-------------------------------|--|
| Account Number | Detail Level 1 Account Number | Detail Level 2 Account Number | Account Title | Data type | Negative Value Allowed | Editing and Business Rules |
| 5240 | | | Stores and Commercial | \$ | | This account reflects the rental revenue lost through vacancy of a store or other commercial units. |
| 5250 | | | Rental Concessions | \$ | | This account reflects the amount provided as rental concessions (i.e., free rent) in connection with the execution of leases of revenue-producing units. |
| 5270 | | | Garage and Parking Space | \$ | | This account reflects the rental revenue lost through vacancy of a garage or parking spaces. |
| 5290 | | | Miscellaneous | \$ | | This account reflects the rental revenue lost through vacancy of any revenue-producing space or equipment not otherwise described above. |
| 5290 | | | Miscellaneous | \$ | | If account 5290 detail is submitted, the value of this account must equal the sum of the values submitted for account 5290-020. |
| Detail - Miscellaneous | | | | | | |
| 5290-010 | | Description - Miscellaneous Detail for 5290 | T | | | If the value of account 5290 exceeds 10% of the sum of accounts 5220 through 5290, this account is required. |
| 5290-020 | | Amount - Miscellaneous Detail for 5290 | \$ | | | If the value of account 5290 exceeds 10% of the sum of accounts 5220 through 5290, this account is required. |
| 5200T | | Total Vacancies | \$ | | | This account must equal the sum of accounts 5220 through 5290; if a value is submitted for any of the accounts that comprise this calculation, this account is required. |
| 5152N | | Net Rental Revenue (Rent Revenue Less Vacancies) | \$ | | | This account must equal the sum of account 5100T less account 5200T; if a value is submitted for any of the accounts that comprise this calculation, this account is required. |

| Profit & Loss Data | | | | | | Account Definition/Reporting Reference |
|--|-------------------------------|-------------------------------|---|-----------|------------------------|---|
| Account Number | Detail Level 1 Account Number | Detail Level 2 Account Number | Account Title | Data type | Negative Value Allowed | Editing and Business Rules |
| Revenue | | | | | | |
| 5300 | | | Nursing Homes/ Assisted Living/Board & Care/Other Elderly Care/Coop/ and Other Revenues | \$ | | This account and/or 5100T is required; this account must equal the sum of accounts 5301 through 5396; if a value is submitted for any of the accounts that comprise this calculation, this account is required. |
| Financial Revenue | | | | | | |
| 5410 | | | Financial Revenue - Project Operations | \$ | | This account is used to record interest and other investment income earned in connection with project operations. |
| 5430 | | | Revenue from Investments - Residual Receipts | \$ | | This account reflects interest and other investment income earned from residual receipts investments. |
| 5440 | | | Revenue from Investments - Replacement Reserve | \$ | | This account reflects interest and other investment income earned from replacement reserve investments. |
| 5490 | | | Revenue from Investments - Miscellaneous | \$ | | This account reflects interest and other investment income earned in connection with project operations. |
| 5490 | | | Revenue from Investments - Miscellaneous | \$ | | If account 5490 detail is submitted, the value of this account must equal the sum of the values submitted for account 5490-020. |
| Detail - Miscellaneous Revenue from Investments | | | | | | |
| 5490-010 | | | Description - Miscellaneous Detail for 5490 | T | | If the value of account 5490 exceeds 10% of the sum of accounts 5410 through 5490, this account is required. |
| 5490-020 | | | Amount - Miscellaneous Detail for 5490 | \$ | | If the value of account 5490 exceeds 10% of the sum of accounts 5410 through 5490, this account is required. |
| 5400T | | | Total Financial Revenue | \$ | | This account must equal the sum of accounts 5410 through 5490; if a value is submitted for any of the accounts that comprise this calculation, this account is required. |

| Profit & Loss Data | | | | | | Account Definition/Reporting Reference |
|---------------------------------------|-------------------------------|-------------------------------|---|-----------|------------------------|--|
| Account Number | Detail Level 1 Account Number | Detail Level 2 Account Number | Account Title | Data type | Negative Value Allowed | Editing and Business Rules |
| Other Revenue | | | | | | |
| 5910 | | | Laundry and Vending Revenue | \$ | | This account reflects project revenues received from laundry and vending machines owned or leased by the project. |
| 5920 | | | Tenant Charges | \$ | | This account reflects charges assessed to tenants for rent checks returned for insufficient funds, late payment of rents, breaking the lease, and all other extraneous fees that have to do with lease/tenant. This account also includes damage payments received from HUD and forfeited security deposits. |
| 5945 | | | Interest Reduction Payments Revenue | \$ | | This account only applies to Section 236 projects and recognizes Interest Reduction Payments (IRP) that have been received by the owner over and above interest due on the mortgage note. |
| 5960 | | | Expiration of Gift Donor Restrictions | \$ | | This account reflects gifts which were previously received with restrictions and whose restrictions were then met in the current reporting period. |
| 5970 | | | Gifts | \$ | | This accounts reflects unrestricted gifts received by the project. |
| 5990 | | | Miscellaneous Revenue | \$ | | This account reflects project revenues not otherwise described in the above revenue accounts; it may also include revenue from non-commercial rental space. |
| 5990 | | | Miscellaneous Revenue | \$ | | If account 5990 detail is submitted, the value of this account must equal the sum of the values submitted for account 5990-020. |
| Detail - Miscellaneous Revenue | | | | | | This account reflects project revenues not otherwise described in the above revenue accounts; it may also include revenue from non-commercial rental space. |
| 5990-010 | | | Description - Miscellaneous Detail for 5990 | T | | If the value of account 5990 exceeds 10% of the sum of accounts 5910 through 5990, this account is required. |

| Profit & Loss Data | | | | | | |
|--------------------------------|-------------------------------|-------------------------------|--|-----------|------------------------|--|
| Account Number | Detail Level 1 Account Number | Detail Level 2 Account Number | Account Title | Data type | Negative Value Allowed | Man- da to ry |
| 5900T | 5990-020 | | Amount - Miscellaneous Detail for 5990 | \$ | | If the value of account 5990 exceeds 10% of the sum of accounts 5910 through 5990, this account is required. |
| | | | Total Other Revenue | \$ | | This account must equal the sum of accounts 5910 through 5990; if a value is submitted for any of the accounts that comprise this calculation, this account is required. |
| 5000T | | | Total Revenue | \$ | X | This account must equal the sum of accounts 5152N, 5300, 5400T, and 5900T. |
| Administrative Expenses | | | | | | |
| 6203 | | | Conventions and Meetings | \$ | | Expenses related to attendance/participation in professional conventions and meetings. |
| 6204 | | | Management Consultants | \$ | | Expenses incurred as a result of utilizing management consultants for administrative related activities, i.e. programming. |
| 6210 | | | Advertising and Marketing | \$ | | This account reflects the cost of advertising and marketing the rental property, both during initial rent-up and after the project reaches normal occupancy levels. |
| 6235 | | | Apartment Resale Expense (Coops) | \$ | | This account reflects repair costs required following the sale of a cooperative share/membership less any portion of the seller's equity that was applied against repair costs. |
| 6250 | | | Other Renting Expenses | \$ | | This account reflects miscellaneous expenses related to the rent-up of vacant units. Examples are commissions and similar fees charged by third parties for referring new tenants to the project and amounts paid to existing tenants to attract new tenants. Note: Allowances given to tenants in lieu of rent are concessions (refer to account 5250). |

| Profit & Loss Data | | | | | | Account Definition/Reporting Reference |
|-------------------------------|-------------------------------|-------------------------------|--------------------------------|-----------|------------------------|---|
| Account Number | Detail Level 1 Account Number | Detail Level 2 Account Number | Account Title | Data type | Negative Value Allowed | Editing and Business Rules |
| 6310 | | | Office Salaries | \$ | | This account reflects salaries for office employees (other than the resident manager) responsible for the front-line operation of the project regardless of whether the employee works on site or in the agent's office. Typical front-line responsibilities include taking applications; screening, certifying, and recertifying tenants; maintaining the project; and accounting for project income and expenses. The account should not include salaries paid to occupancy, maintenance and regional supervisors who carry out the agent's duties for supervising project operations and personnel (these salaries are to be paid from the approved management fee). This account also does not include the project's share of payroll taxes (account 6711) or other employee benefits (account 6723) incurred by the project. |
| 6311 | | | Office Expenses | \$ | | This account reflects office and related expense items; examples include office supplies, postage, stationery, copying, Internet charges, telephone and answering services. |
| 6312 | | | Office or Model Apartment Rent | \$ | | This account reflects the rental value of an apartment, otherwise considered potentially rent-producing, but used as the project office or as a model apartment. |

| Profit & Loss Data | | | | | | Account Definition/Reporting Reference |
|-------------------------------|--------------------------------------|--------------------------------------|------------------------------------|------------------|-------------------------------|--|
| Account Number | Detail Level 1 Account Number | Detail Level 2 Account Number | Account Title | Data type | Negative Value Allowed | Editing and Business Rules |
| 6320 | | | Management Fee | \$ | | This account reflects the cost of management agent service contracted for by the project. This account does not include charges for bookkeeping or accounting services performed by either the management agent or another party. The amount reported in this account is sometimes a pure percentage of allowable revenue collected. |
| 6330 | | | Manager or Superintendent Salaries | \$ | | This account reflects salaries paid to a resident manager or superintendent. It does not include the project's share of payroll taxes or other employee benefits or compensation given a resident manager or superintendent in lieu of salary payments. |
| 6331 | | | Administrative Rent Free Unit | \$ | | This account reflects the contract rent of any rent free unit provided to administrative personnel (including a resident manager or superintendent) which would otherwise be considered revenue producing. Partial rent reductions given should be reflected in this account as well. This account is not to be used for rent free units provided or rent reductions given to either maintenance or security personnel (see accounts 6521 and 6531). |
| 6340 | | | Legal Expense - Project | \$ | | This account reflects legal fees or services incurred on behalf of the project. For example, fees incurred for eviction procedures should be reflected in this account. In contrast, legal fees or services related to the mortgagor entity should be reflected in account 7120. |

| Profit & Loss Data | | | | | | Account Definition/Reporting Reference |
|---|-------------------------------|-------------------------------|---|-----------|------------------------|--|
| Account Number | Detail Level 1 Account Number | Detail Level 2 Account Number | Account Title | Data type | Negative Value Allowed | Editing and Business Rules |
| 6350 | | | Audit Expense | \$ | | This account reflects the auditing expense incurred by the project that is directly related to HUD's requirement for audited financial statements. This account also includes the auditor's charge for preparing Schedule K-1 for the mortgagor entity's Federal income tax return. Amounts incurred for the cost of routine maintenance or review of the project's books and records should not be included in this account (see account 6351). |
| 6351 | | | Bookkeeping Fees/Accounting Services | \$ | | This account reflects the cost of bookkeeping fees or accounting or computing services not included in the management fee but paid to either the management agent or another party. |
| 6370 | | | Bad Debts | \$ | | This account reflects the amount of tenant bad debts for the period under audit. |
| 6390 | | | Miscellaneous Administrative Expenses | \$ | | If account 6390 detail is submitted, the value of this account must equal the sum of the values submitted for account 6390-020. |
| 6390 | | | Miscellaneous Administrative Expenses | \$ | | This account reflects administrative expenses not otherwise classified in the 6200/6300 series. Examples include Neighborhood Networks, bank charges, investment fees, training, travel, membership dues and subscriptions. |
| | | | | | | This account reflects administrative expenses not otherwise classified in the 6200/6300 series. Examples include Neighborhood Networks, bank charges, investment fees, training, travel, membership dues and subscriptions. |
| Detail - Miscellaneous Administrative Expenses | | | | | | |
| | 6390-010 | | Description - Miscellaneous Detail for 6390 | T | | If the value of account 6390 exceeds 10% of the sum of accounts 6203 through 6390, this account is required. |
| | 6390-020 | | Amount - Miscellaneous Detail for 6390 | \$ | | If the value of account 6390 exceeds 10% of the sum of accounts 6203 through 6390, this account is required. |

| Profit & Loss Data | | | | | | |
|---|-------------------------------|-------------------------------|-------------------------------|-----------|------------------------|--|
| Account Number | Detail Level 1 Account Number | Detail Level 2 Account Number | Account Title | Data type | Negative Value Allowed | Man- da to ry |
| 6263T | | | Total Administrative Expenses | \$ | X | This account must equal the sum of accounts 6203 through 6390. |
| Utilities Expenses | | | | | | |
| 6420 | | | Fuel Oil/Coal | \$ | | This account reflects the cost of fuel oil/coal charges billed to the project. |
| 6450 | | | Electricity | \$ | | This account reflects the cost of electricity charges billed to the project. |
| 6451 | | | Water | \$ | | This account reflects the cost of water charges billed to the project. |
| 6452 | | | Gas | \$ | | This account reflects the cost of gas charges billed to the project. |
| 6453 | | | Sewer | \$ | | This account reflects the cost of sewer charges billed to the project. |
| 6400T | | | Total Utilities Expense | \$ | | This account must equal the sum of accounts 6420 through 6453; if a value is submitted for any of the accounts that comprise this calculation, this account is required. |
| Operating & Maintenance Expenses | | | | | | |
| 6510 | | Payroll | \$ | | | This account reflects the salaries of project employees who perform services including but not limited to janitorial/cleaning, exterminating, grounds, repairs, and decorating. This account does not include the project's share of payroll taxes (FICA and Unemployment) or other employee benefits paid by the project. Supporting detail is not required for this account unless requested by HUD. |
| 6515 | | Supplies | \$ | | | This account reflects all costs of supplies charged to the project for janitorial/cleaning, exterminating, grounds, repairs, and decorating. |

| Profit & Loss Data | | | | | | Account Definition/Reporting Reference |
|-------------------------------|--------------------------------------|--------------------------------------|--|------------------|-------------------------------|--|
| Account Number | Detail Level 1 Account Number | Detail Level 2 Account Number | Account Title | Data type | Negative Value Allowed | Editing and Business Rules |
| | | | | | | |
| 6520 | | | Contracts | \$ | | This account reflects the cost of contracts the owner or agent executes with third parties on behalf of the project for janitorial/cleaning, exterminating, grounds, repairs, elevator maintenance, swimming pool maintenance, and decorating. |
| 6521 | | | Operating and Maintenance Rent Free Unit | \$ | | This account reflects the contract rent of any rent free unit provided to operating and maintenance personnel which would otherwise be considered revenue producing. Partial rent reductions given should be reflected in this account as well. |
| 6525 | | | Garbage and Trash Removal | \$ | | This account reflects the cost of removing garbage and rubbish from the project. The account does not include salaries paid to janitors who collect the trash. |
| 6530 | | | Security Payroll/Contract | \$ | | This account reflects the project's payroll cost attributable to the protection of the project or the cost of a protection contract that the owner or agent executes on behalf of the project. |
| 6531 | | | Security Rent Free Unit | \$ | | This account reflects the contract rent of any rent free unit provided to security personnel or a unit used for the purpose of security of the project (for example, police substations). Partial rent reductions given should be reflected in this account as well. |
| 6546 | | | Heating/Cooling Repairs and Maintenance | \$ | | This account reflects the cost of repairing and maintaining heating or air conditioning equipment owned by the project. |
| 6548 | | | Snow Removal | \$ | | This account reflects the cost of removing snow from project sidewalks and parking areas. |

| Profit & Loss Data | | | | | | |
|--|-------------------------------|-------------------------------|---|-----------|------------------------|--|
| Account Number | Detail Level 1 Account Number | Detail Level 2 Account Number | Account Title | Data type | Negative Value Allowed | Editing and Business Rules |
| Detail - Miscellaneous Operating and Maintenance Expenses | | | | | | |
| 6570 | | | Vehicle and Maintenance Equipment Operation and Repairs | \$ | | This account reflects the cost of operating and repairing project motor vehicles and maintenance equipment. Motor vehicle insurance is not included in this account but is charged to account 6720, Property and Liability Insurance (Hazard). |
| 6590 | | | Miscellaneous Operating and Maintenance Expenses | \$ | | If account 6590 detail is submitted, the value of this account must equal the sum of the values submitted for account 6590-020. |
| 6590 | | | Miscellaneous Operating and Maintenance Expenses | \$ | | This account reflects the cost of maintenance and repairs not otherwise classified in the 6500 account Series. |
| Taxes & Insurance | | | | | | |
| 6710 | | | Real Estate Taxes | \$ | | This account reflects payments made for real estate taxes of the project. This may represent a payment in lieu of taxes (only in certain jurisdictions), which is generally charged as a percentage of income. |
| 6711 | | | Payroll Taxes (Project's Share) | \$ | | This account reflects the project's share of FICA and State and Federal Unemployment taxes. |
| 6720 | | | Property & Liability Insurance (Hazard) | \$ | | This account reflects the cost of project property and liability insurance. |

| Profit & Loss Data | | | | | | |
|--|---|--|---------------|-----------|------------------------|--|
| Account Number | Detail Level 1 Account Number | Detail Level 2 Account Number | Account Title | Data type | Negative Value Allowed | Man- da to ry |
| 6721 | | Fidelity Bond Insurance | \$ | | | This account reflects the cost of bonding project employees who handle funds. |
| 6722 | | Workmen's Compensation | \$ | | | This account reflects the cost of workmen's compensation insurance for project employees. |
| 6723 | | Health Insurance and Other Employee Benefits | \$ | | | This account reflects the cost of any health insurance and other employee benefits charged to the project. |
| 6790 | | Miscellaneous Taxes, Licenses, Permits and Insurance | \$ | | | If account 6790 detail is submitted, the value of this account must equal the sum of the values submitted for account 6790-020. |
| 6790 | | Miscellaneous Taxes, Licenses, Permits and Insurance | \$ | | | If account 6790 detail is submitted, the value of this account must equal the sum of the values submitted for account 6790-020. |
| Detail - Miscellaneous Taxes, Licenses, Permits and Insurance | | | | | | |
| 6790-010 | Description - Miscellaneous Detail for 6790 | T | | | | If the value of account 6790 exceeds 10% of the sum of accounts 6710 through 6790, this account is required. |
| 6790-020 | Amount - Miscellaneous Detail for 6790 | \$ | | | | If the value of account 6790 exceeds 10% of the sum of accounts 6710 through 6790, this account is required. |
| 6700 T | Total Taxes and Insurance | \$ | X | | | This account must equal the sum of accounts 6710 through 6790. |
| Financial Expenses | | | | | | |
| 6820 | Interest on Mortgage (or Bonds) Payable | \$ | | | | This account reflects interest incurred on all mortgages (or bonds) used to construct, permanently finance or refinance the project. This account also includes the 1% owner portion of interest for Section 236 projects; excess Interest Reduction Payments (IRP) should be recorded in account 5945. This account should not include interest incurred on notes which are payable only from surplus cash. |

| Profit & Loss Data | | | | | | |
|--|-------------------------------|-------------------------------|---|-----------|------------------------|---|
| Account Number | Detail Level 1 Account Number | Detail Level 2 Account Number | Account Title | Data type | Negative Value Allowed | Editing and Business Rules |
| Account Definition/Reporting Reference | | | | | | |
| 6830 | | | Interest on Notes Payable (Long Term) | \$ | | This account reflects interest and discounts incurred on long term project operating notes. This account should not include interest incurred on notes which are payable only from surplus cash (refer to account 7142). |
| 6840 | | | Interest on Notes Payable (Short Term) | \$ | | This account reflects interest and discounts incurred on short term project operating notes. This account should not include interest incurred on notes which are payable only from surplus cash (refer to account 7142). |
| 6845 | | | Interest on Capital Recovery Payment (M2M) | \$ | | This account can only be populated by M2M projects. |
| 6850 | | | Mortgage Insurance Premium/ Service Charge | \$ | | This account reflects payments to the mortgagee for insurance on the mortgage. In the case of HUD-held mortgages, the payment is in the form of a service charge, as reflected on HUD Form-2771. |
| 6890 | | | Miscellaneous Financial Expenses | \$ | | This account reflects financial expenses not otherwise classified in the 6800 series. This account also includes fees paid to a bond trustee. |
| 6890 | | | Miscellaneous Financial Expenses | \$ | | If account 6890 detail is submitted, the value of this account must equal the sum of the values submitted for account 6890-020. |
| Detail - Miscellaneous Financial Expenses | | | | | | |
| 6890-010 | | | Description - Miscellaneous Detail for 6890 | T | | If the value of account 6890 exceeds 10% of the sum of accounts 6820 through 6890, this account is required. |
| 6890-020 | | | Amount - Miscellaneous Detail for 6890 | \$ | | If the value of account 6890 exceeds 10% of the sum of accounts 6820 through 6890, this account is required. |

| Profit & Loss Data | | | | | | Account Definition/Reporting Reference | | |
|--|-------------------------------|-------------------------------|---|-----------|------------------------|---|--|--|
| Account Number | Detail Level 1 Account Number | Detail Level 2 Account Number | Account Title | Data type | Negative Value Allowed | Man- atory | Editing and Business Rules | Account Definition/Reporting Reference |
| 6800T | | | Total Financial Expenses | \$ | | | This account must equal the sum of accounts 6820 through 6890; if a value is submitted for any of the accounts that comprise this calculation, this account is required. | |
| Expenses | | | | | | | | |
| 6900 | | | Nursing Homes/Assisted Living/ Board & Care/Other Elderly Care Expenses | \$ | | | This account must equal the sum of accounts 6930 through 6990; if a value is submitted for any of the accounts that comprise this calculation, this account is required. | These accounts (6900 - 6999) are used to record patient/tenant care expenses for Nursing Homes, Assisted Living facilities, and Board & Care facilities. |
| Operating Results | | | | | | | | |
| 6000T | | | Total Cost of Operations before Depreciation | \$ | | X | This account must equal the sum of accounts 6263T, 6400T, 6500T, 6700T, 6800T, and 6900. | |
| 5060T | | | Profit (Loss) before Depreciation | \$ | X | X | This account must equal account 5000T less account 6000T. | |
| 6600 | | | Depreciation Expenses | \$ | | X | | HUD does not prescribe the method of depreciation for fixed assets of the project. The method of depreciation, however, must conform to GAAP. This account represents depreciation charged during the accounting period. |
| 6610 | | | Amortization Expense | \$ | | | | This account reflects amortization expense related to organizational costs, including loan fees, organization expenses, and like expenses. |
| 5060N | | | Operating Profit or (Loss) | \$ | X | X | This account must equal account 5060T less accounts 6600 and 6610. | |
| Corporate or Mortgagor Revenue and Expenses | | | | | | | | |
| 7105 | | | Entity Revenue | \$ | | | | This account reflects revenue for the mortgagor entity, including interest income. |

| Profit & Loss Data | | | | | | Account Definition/Reporting Reference |
|-------------------------------|--------------------------------------|--------------------------------------|--|------------------|-------------------------------|---|
| Account Number | Detail Level 1 Account Number | Detail Level 2 Account Number | Account Title | Data type | Negative Value Allowed | Editing and Business Rules |
| | | | | | | |
| 7110 | | | Officer's Salaries | \$ | | This account reflects salaries paid to owners, officers, and/or partners. It should also include the value of any services given to an owner, officer, and/or partner in lieu of a salary. |
| 7115 | | | Incentive Performance Fee (M2M) | \$ | | This account reflects the Incentive Performance Fee earned by owners as part of the M2M program. This account should only be used for projects participating in the M2M program. |
| 7120 | | | Legal Expenses | \$ | | This account reflects legal expenses related solely to the corporation or mortgagor entity. |
| 7130 | | | Federal, State, and Other Income Taxes | \$ | | This account reflects federal and state income tax and other corporate/entity taxes of the mortgagor entity for the tax year. |
| 7141 | | | Interest on Notes Payable | \$ | | This account reflects interest incurred on notes which are payable only from surplus cash. |
| 7142 | | | Interest on Mortgage Payable | \$ | | This account reflects interest incurred on mortgages which are payable only from surplus cash or other entity funds. |
| 7190 | | | Other Expenses | \$ | | This account records mortgagor entity expense items not otherwise classified in the 7100 Series. The account includes fees for preparation of federal, state and local income tax returns for individuals or limited partners; supervisory, asset management, and other similar fees for services performed by partners or other identities of interest; office rent and supplies used exclusively for mortgagor entity purposes. |

| Profit & Loss Data | | | | | | Account Definition/Reporting Reference |
|-------------------------------|--------------------------------------|--------------------------------------|---|------------------|-------------------------------|---|
| Account Number | Detail Level 1 Account Number | Detail Level 2 Account Number | Account Title | Data type | Negative Value Allowed | Editing and Business Rules |
| 7190 | | Other Expenses | Other Expenses | \$ | | If account 7190 detail is submitted, the value of this account must equal the sum of the values submitted for account 7190-020. |
| | | | | | | This account records mortgagor entity expense items not otherwise classified in the 7100 Series. The account includes fees for preparation of federal, state and local income tax returns for individuals or limited partners; supervisory, asset management, and other similar fees for services performed by partners or other identities of interest; office rent and supplies used exclusively for mortgagor entity purposes. |
| | | | Detail - Other Expenses | T | | |
| | 7190-010 | | Description - Miscellaneous Detail for 7190 | | | If the value of account 7190 exceeds 10% of the sum of accounts 7110 through 7190, excluding account 7140, less account 7140, this account is required. |
| | 7190-020 | | Amount - Miscellaneous Detail for 7190 | \$ | | If the value of account 7190 exceeds 10% of the sum of accounts 7110 through 7190, excluding account 7140, less account 7140, this account is required. |
| | 7100T | | Net Entity Expenses | \$ X | | This account must equal the sum of accounts 7110 through 7190, less account 7105; if a value is submitted for any of the accounts that comprise this calculation, this account is required. |
| | | | Change in Net Assets | | | |
| 3250 | | | Change in Unrestricted Net Assets | \$ X | X | This account reflects the change in net assets for the accounting period. |
| | | | | | | |
| | | | Part II | | | |
| S1000-010 | | Total mortgage (or bond) | \$ | | | This account must equal account S1300-060 less account S1200-360, +/- 2 (to account for rounding). This account is required for all projects EXCEPT those with 202/811 capital grants or those that are non-insured. |
| | | | | | | NOTE: Since S1200-360 is a negative number, the structure of this calculation serves to make it positive (subtracting a negative number makes a positive). |
| | | | | | | This rule applies only to M2M projects. |

| <i>Profit & Loss Data</i> | | | | | | Account Definition/Reporting Reference |
|--------------------------------------|--------------------------------------|--------------------------------------|--|------------------|-------------------------------|--|
| Account Number | Detail Level 1 Account Number | Detail Level 2 Account Number | Account Title | Data type | Negative Value Allowed | Editing and Business Rules |
| S1000-010 | | | Total mortgage (or bond) principal payments required during the audit year [12 monthly payments]. This applies to all direct loans and HUD-held and fully insured first mortgages. | \$ | | This account is required for all projects EXCEPT those with 202/811 capital grants and those that are non-insured. |
| S1000-020 | | | Total of 12 monthly deposits in the audit year into the Replacement Reserve account, as required by the Regulatory Agreement even if payments may be temporarily suspended or reduced. | \$ | | This account is required for all projects EXCEPT those that are non-insured. For M2M projects, if account 1320R is valued as "NO" or is not valued, then this account should be equal to or less than the sum of accounts 1320DT, S1300-070, and plus or minus the value of account S1000-020/12. |
| S1000-030 | | | Replacement Reserves, or Residual Receipts and Releases which are included as expense items on this Profit and Loss statement. | \$ | | |
| S1000-040 | | | Project Improvement Reserve releases under the Flexible Subsidy Program that are included as expense items on this Profit and Loss statement. | \$ | | |

| <i>Equity Data</i> | | Account Title | | | Data type | Negative Value Allowed | Man-datory | Editing and Business Rules | Account Definition/Reporting Reference |
|---------------------------|--------------------------------------|---|----|---|------------------|---|-------------------|---|---|
| Account Number | Detail Level 1 Account Number | Detail Level 2 Account Number | | | | | | | |
| S1100-200 | | Previous Year Unrestricted Net Assets (Coops) | \$ | X | | | | | |
| S1100-205 | | Change in Unrestricted Net Assets (Coops) | \$ | X | | | | | |
| 4100 | | Unrestricted Net Assets (Coops) | \$ | X | X | This account must equal the sum of accounts S1100-200 and S1100-205. | | This account reflects the addition of three equity divisions for non-profits in accordance with FASB 116. | |
| S1100-210 | | Previous Year Temporarily Restricted Net Assets (Coops) | \$ | X | | | | | |
| S1100-215 | | Change in Temporarily Restricted Net Assets (Coops) | \$ | X | | | | | |
| 4200 | | Temporarily Restricted Net Assets (Coops) | \$ | X | X | This account must equal the sum of accounts S1100-210 and S1100-215. | | This account reflects the addition of three equity divisions for non-profits in accordance with FASB 116. | |
| S1100-220 | | Previous Year Permanently Restricted Net Assets (Coops) | \$ | X | | | | | |
| S1100-225 | | Change in Permanently Restricted Net Assets (Coops) | \$ | X | | | | | |
| 4300 | | Permanently Restricted Net Assets (Coops) | \$ | X | X | This account must equal the sum of accounts S1100-220 and S1100-225. | | This account reflects the addition of three equity divisions for non-profits in accordance with FASB 116. | |
| S1100-180 | | Total Equity/Net Assets (Coops) - Beginning Balance | \$ | X | X | This account must equal the sum of accounts S1100-100, S1100-110, S1100-120, S1100-130, S1100-140, S1100-150, S1100-160, S1100-170. It must also equal the sum of accounts S1100-200, S1100-210, and S1100-220. | | | |

| <i>Equity Data</i> | | | | | | Account Definition/Reporting Reference |
|---------------------------|-------------------------------|-------------------------------|---|-----------|------------------------|---|
| Account Number | Detail Level 1 Account Number | Detail Level 2 Account Number | Account Title | Data type | Negative Value Allowed | Editing and Business Rules |
| | | | Total Equity/Net Assets (Coops) - Change | \$ | X | Mandatory |
| S1100-185 | | | Total Equity/Net Assets (Coops) - Change | \$ | X | This account must equal the sum of accounts S1100-105, S1100-115, S1100-125, S1100-135, S1100-145, S1100-155, S1100-165, S1100-175. It must also equal the sum of accounts S1100-205, S1100-215, and S1100-225. |
| 4000T | | | Total Equity/Net Assets (Coops) | \$ | X | This account must equal the sum of accounts 4100, 4200, and 4300. It must also equal the sum of accounts S1100-180 and S1100-185. It must also equal the sum of accounts 4010 - 4080. |
| S1100-100 | | | Certificates Held in Treasury (Coops) - Beginning Balance | \$ | X | |
| S1100-105 | | | Certificates Held in Treasury (Coops) - Change | \$ | X | |
| 4010 | | | Certificates Held in Treasury (Coops) | \$ | X | This account must equal the sum of accounts S1100-100 and S1100-05. |
| S1100-110 | | | Certificates of Initial Capital Value (Coops) - Beginning Balance | \$ | | |
| S1100-115 | | | Certificates of Initial Capital Value (Coops) - Change | \$ | X | |
| 4020 | | | Certificates of Initial Capital Value (Coops) | \$ | | This account must equal the sum of accounts S1100-110 and S1100-115. |
| S1100-120 | | | Surplus/Deficiency from Operations (Coops) - Beginning Balance | \$ | X | |
| S1100-125 | | | Surplus/Deficiency from Operations (Coops) - Change | \$ | X | |

| <i>Equity Data</i> | | | | | | |
|---------------------------|-------------------------------|-------------------------------|---|-----------|------------------------|--|
| Account Number | Detail Level 1 Account Number | Detail Level 2 Account Number | Account Title | Data type | Negative Value Allowed | Man-datory |
| 4030 | | | Surplus/Deficiency from Operations (Coops) | \$ | X | This account must equal the sum of accounts S1100-120 and S1100-125. |
| S1100-130 | | | Amortized Mortgage (Coops) - Beginning Balance | \$ | | |
| S1100-135 | | | Amortized Mortgage (Coops) - Change | \$ | X | |
| 4040 | | | Amortized Mortgage (Coops) | \$ | | This account must equal the sum of accounts S1100-130 and S1100-135. |
| S1100-140 | | | Replacement Reserve (Coops) - Beginning Balance | \$ | | For cooperatives, this account reflects amounts paid for mortgage amortization. |
| S1100-145 | | | Replacement Reserve (Coops) - Change | \$ | X | |
| 4050 | | | Replacement Reserve (Coops) | \$ | | This account is used to accrue funds for planned replacement of major capital items such as heating units, roofs, etc. |
| S1100-150 | | | General Operating Reserve (Coops) - Beginning Balance | \$ | | |
| S1100-155 | | | General Operating Reserve (Coops) - Change | \$ | X | |
| 4060 | | | General Operating Reserve (Coops) | \$ | | This account must equal the sum of accounts S1100-140 and S1100-145. |
| S1100-160 | | | Paid-in Surplus (Coops) - Beginning Balance | \$ | | |
| S1100-165 | | | Paid-in Surplus (Coops) - Change | \$ | X | This account is used to maintain a fund for general operating expenses. |

| <i>Equity Data</i> | | | | | | | |
|---------------------------|-------------------------------|-------------------------------|-----------------------------------|-----------|------------------------|--|--|
| Account Number | Detail Level 1 Account Number | Detail Level 2 Account Number | Account Title | Data type | Negative Value Allowed | Editing and Business Rules | Account Definition/Reporting Reference |
| 4070 | | | Paid-in Surplus (Coops) | \$ | | This account must equal the sum of accounts S1100-160 and S1100-165. | This account reflects amounts paid by shareholders in excess of the initial value of their membership certificate or stock. Entries to this account separate paid-in surplus from shareholder carrying charges (Account 5120). |
| S1100-170 | | | Other (Coops) - Beginning Balance | \$ | X | | |
| S1100-175 | | | Other (Coops) - Change | \$ | X | This account must equal the sum of accounts S1100-170 and S1100-175. | |
| 4080 | | | Other Equity (Coops) | \$ | X | | This account lists any equity amounts not listed above (including grants, etc.). |

| Cash Flow Data | | | | | | Account Definition/Reporting Reference | | |
|--|-------------------------------|---|---------------|-----------|------------------------|---|--|--|
| Account Number | Detail Level 1 Account Number | Detail Level 2 Account Number | Account Title | Data type | Negative Value Allowed | Man-datory | Editing and Business Rules | Account Definition/Reporting Reference |
| Cash Flow from Operating Activities | | | | | | | | |
| S1200-010 | | Rental Receipts | \$ | | | | | |
| S1200-020 | | Interest Receipts | \$ | | | | | |
| S1200-025 | | Gifts | \$ | | | | This account reflects the amount of non-endowment gifts received in cash during the period. | |
| S1200-030 | | Other Operating Receipts | \$ | | | | This value should include other operating receipts, including the 5300 series revenue amounts. | |
| S1200-035 | | Entity/Construction Receipts | \$ | | | | | |
| S1200-035 | | Entity/Construction Receipts | \$ | | | | This account must equal the sum of the values submitted for account S1200-037. | |
| Detail - Entity/Construction Receipts | | | | | | | | |
| | S1200-036 | Description - Entity/Construction Receipts Detail | T | | | | If account S1200-035 is valued, this account is required. | |
| | S1200-037 | Amount - Entity/Construction Receipts Detail | \$ | | | | If account S1200-035 is valued, this account is required. | |
| S1200-040 | | Total Receipts | \$ | | | X | This account must equal the sum of accounts S1200-010, S1200-020, S1200-025, S1200-030, and S1200-035. | |
| S1200-050 | | Administrative | \$ | X | | | This value is a use of cash, and should be reported as a negative number. | |
| S1200-070 | | Management Fee | \$ | X | | | This value is a use of cash, and should be reported as a negative number. | |
| S1200-090 | | Utilities | \$ | X | | | This value is a use of cash, and should be reported as a negative number. | |
| S1200-100 | | Salaries and Wages | \$ | X | | | This value is a use of cash, and should be reported as a negative number. | |
| S1200-110 | | Operating and Maintenance | \$ | X | | | This value is a use of cash, and should be reported as a negative number. | |
| S1200-120 | | Real Estate Taxes | \$ | X | | | This value is a use of cash, and should be reported as a negative number. | |

| Cash Flow Data | | | | | | | |
|-----------------------|-------------------------------|--|---------------|-----------|------------------------|---|--|
| Account Number | Detail Level 1 Account Number | Detail Level 2 Account Number | Account Title | Data type | Negative Value Allowed | Editing and Business Rules | Account Definition/Reporting Reference |
| S1200-140 | | Property Insurance | \$ X | | | This value is a use of cash, and should be reported as a negative number. | |
| S1200-150 | | Miscellaneous Taxes and Insurance | \$ X | | | This value is a use of cash, and should be reported as a negative number. | |
| S1200-160 | | Tenant Security Deposits | \$ X | | | This account must equal the sum of accounts S1200-530 and S1200-580; if a value is submitted for any of the accounts that comprise this calculation, this account is required. | |
| S1200-170 | | Other Operating Expenses | \$ X | | | | |
| S1200-180 | | Interest on First Mortgage | \$ X | | | This account should only be used to report interest paid on the first mortgage. This value is a use of cash, and should be reported as a negative number. | |
| S1200-181 | | Interest Payments – Second Mortgage | \$ X | | | This account should only be used to report interest paid on the second mortgage. This value is a use of cash, and should be reported as a negative number. | |
| S1200-182 | | Interest Payments – Third Mortgage | \$ X | | | This account should only be used to report interest paid on the third mortgage. This value is a use of cash, and should be reported as a negative number. | |
| S1200-190 | | Interest on Notes Payable | \$ X | | | This value is a use of cash, and should be reported as a negative number. | |
| S1200-195 | | Interest on Capital Recovery Payment (M2M) | \$ X | | | This account reflects interest payments made on the Capital Recovery Payment. This account should only be used for projects participating in the M2M program. This value is a use of cash, and should be reported as a negative number. | |
| S1200-210 | | Mortgage Insurance Premium (MIP) | \$ X | | | This value is a use of cash, and should be reported as a negative number. | |
| S1200-220 | | Miscellaneous Financial | \$ X | | | This value is a use of cash, and should be reported as a negative number. | |

| Cash Flow Data | | | | | | |
|---|-------------------------------|-------------------------------|--|-----------|------------------------|---|
| Account Number | Detail Level 1 Account Number | Detail Level 2 Account Number | Account Title | Data type | Negative Value Allowed | Man- atory |
| S1200-223 | | | Entity – Incentive Performance Fee (M2M) | \$ | X | |
| | | | | | | This account reflects payment of the Incentive Performance Fee. This account should only be used for projects participating in the M2M program. This value is a use of cash, and should be reported as a negative number. |
| S1200-225 | | | Entity/Construction Disbursements | \$ | X | |
| S1200-225 | | | Entity/Construction Disbursements | \$ | X | |
| | | | | | | This account must equal the sum of the values submitted for account S1200-227. |
| Detail - Entity/Construction Disbursements | | | | | | |
| | S1200-226 | | Description - Entity/Construction Disbursements Detail | T | | If account S1200-225 is valued, this account is required. |
| | S1200-227 | | Amount - Entity/Construction Disbursements Detail | \$ | X | If account S1200-225 is valued, this account is required. |
| S1200-230 | | | Total Disbursements | \$ | X | This account must equal the sum of accounts S1200-050 through S1200-225. |
| S1200-240 | | | Net Cash provided by (used in) Operating Activities | \$ | X | This account must equal the sum of accounts S1200-040 and S1200-230. |
| Cash Flow from Investing Activities | | | | | | |
| S1200-245 | | | Net Deposits to the Mortgage Escrow account | \$ | X | |
| S1200-250 | | | Net Deposits to the Reserve for Replacement account | \$ | X | This account must equal the sum of accounts 1320P and 1320UGL, less account 1320; if a value is submitted for any of the accounts that comprise this calculation, this account is required. |
| S1200-250 | | | Net Deposits to the Reserve for Replacement account | \$ | X | |
| S1200-255 | | | Net Deposits to Other Reserves | \$ | X | |

| Cash Flow Data | | | | | | Account Definition/Reporting Reference |
|--|--------------------------------------|--------------------------------------|---|------------------|-------------------------------|---|
| Account Number | Detail Level 1 Account Number | Detail Level 2 Account Number | Account Title | Data type | Negative Value Allowed | Editing and Business Rules |
| S1200-260 | | | Net Deposits to the Residual Receipts account | \$ | X | This account must equal the sum of accounts 1340P and 1340UGL, less account 1340; if a value is submitted for any of the accounts that comprise this calculation, this account is required. |
| S1200-260 | | | Net Deposits to the Residual Receipts account | \$ | X | |
| S1200-280 | | | Net Deposits to the General Operating Reserve (coops) | \$ | X | |
| S1200-290 | | | Net Apartment Rehabilitation Deposits (coops) | \$ | X | |
| S1200-300 | | | Net Deposits to the Management Improvement and Operating Plan account | \$ | X | |
| S1200-310 | | | Net Deposits to the Long Term Investment account | \$ | X | |
| S1200-330 | | | Net Purchase of Fixed Assets | \$ | X | |
| S1200-340 | | | Other Investing Activities | \$ | X | If account S1200-340 detail is submitted, the value of this account must equal the sum of the values submitted for account S1200-342. |
| S1200-340 | | | Other Investing Activities | \$ | X | This account should include endowment gifts as referenced by FASB 116. |
| Detail - Other Investing Activities | | | | | | |
| S1200-341 | | | Description - Other Investing Activities | T | | If account S1200-340 is greater than \$1000, this account is required. |
| S1200-342 | | | Amount - Other Investing Activities | \$ | X | If account S1200-340 is greater than \$1000, this account is required. |
| S1200-345 | | | Entity/Construction Investing Activities | \$ | X | |
| S1200-345 | | | Entity/Construction Investing Activities | \$ | X | This account must equal the sum of the values submitted for account S1200-347. |

| Cash Flow Data | | | | | | | |
|--|-------------------------------|---|---------------|-----------|------------------------|--|--|
| Account Number | Detail Level 1 Account Number | Detail Level 2 Account Number | Account Title | Data type | Negative Value Allowed | Editing and Business Rules | Account Definition/Reporting Reference |
| Detail - Entity/Construction Investing Activities | | | | | | | |
| S1200-346 | | Description - Entity/Construction Investing Activities Detail | T | | | If account S1200-345 is valued, this account is required. | |
| S1200-347 | | Amount - Entity/Construction Investing Activities Detail | \$ | X | | If account S1200-345 is valued, this account is required. | |
| S1200-350 | | Net Cash used in Investing Activities | \$ | X | | This account must equal the sum of accounts S1200-245 through S1200-345; if a value is submitted for any of the accounts that comprise this calculation, this account is required. | |
| Cash Flow from Financing Activities | | | | | | | |
| S1200-360 | | Principal Payments – First Mortgage (or Bonds) | \$ | X | | | |
| S1200-361 | | Principal Payments – Second Mortgage | \$ | X | | | |
| S1200-362 | | Principal Payments – Third Mortgage | \$ | X | | | |
| S1200-365 | | Proceeds from Mortgages, Loans, or Notes Payable | \$ | | | | |
| S1200-370 | | Principal Payments on Loans or Notes Payable | \$ | X | | | |
| S1200-385 | | Proceeds from Flexible Subsidy Loans | \$ | | | | |
| S1200-390 | | Flexible Subsidy Loan principal payments | \$ | X | | | |

| Cash Flow Data | | | | | | |
|--|-------------------------------|-------------------------------|--|-----------|------------------------|---|
| Account Number | Detail Level 1 Account Number | Detail Level 2 Account Number | Account Title | Data type | Negative Value Allowed | Editing and Business Rules |
| Account Definition/Reporting Reference | | | | | | |
| S1200-395 | | | Proceeds from Capital Improvement Loans | \$ | X | This value is a use of cash, and should be reported as a negative number. |
| S1200-400 | | | Principal payments on Capital Improvement Loan Payable | \$ | | |
| S1200-405 | | | Proceeds from Operating Loss Loans | \$ | X | This value is a use of cash, and should be reported as a negative number. |
| S1200-410 | | | Principal payments on Operating Loss Loan Payable | \$ | X | This account reflects the owner's initial funding of the Capital I Recovery Payment. This account should only be used for projects participating in the M2M program. This account reflects principal payments made on the Capital Recovery Payment. This account should only be used for projects participating in the M2M program. This value is a use of cash, and should be reported as a negative number. |
| S1200-413 | | | Proceeds from Capital Recovery Payment (M2M) | \$ | | |
| S1200-417 | | | Principal Payments on Capital Recovery Payment (M2M) | \$ | X | |
| S1200-450 | | | Other Financing Activities | \$ | X | If account S1200-450 detail is submitted, the value of this account must equal the sum of the values submitted for account S1200-452. |
| | | | | | | Detail - Other Financing Activities |
| | S1200-451 | | Description - Other Financing Activities | T | | If account S1200-450 is greater than \$1000, this account is required. |

| Cash Flow Data | | | | | | |
|--|-------------------------------|---|---------------|-----------|------------------------|--|
| Account Number | Detail Level 1 Account Number | Detail Level 2 Account Number | Account Title | Data type | Negative Value Allowed | Man- atory |
| S1200-452 | | Amount - Other Financing Activities | \$ | X | | If account S1200-450 is greater than \$1000, this account is required. |
| S1200-455 | | Entity/Construction Financing Activities | \$ | X | | This value should include any items brought over from the 7100 series of the Statement of Profit and Loss. |
| S1200-455 | | Entity/Construction Financing Activities | \$ | X | | This account must equal the sum of the values submitted for account S1200-457. |
| Detail - Entity/Construction Financing Activities | | | | | | |
| S1200-456 | | Description-Entity/Construction Financing Activities Detail | T | | | If account S1200-455 is valued, this account is required. |
| S1200-457 | | Amount-Entity/Construction Financing Activities Detail | \$ | X | | If account S1200-455 is valued, this account is required. |
| S1200-460 | | Net Cash used in Financing Activities | \$ | X | | This account must equal the sum of accounts S1200-360 through S1200-455; if a value is submitted for any of the accounts that comprise this calculation, this account is required. |
| S1200-470 | | Net increase (decrease) in Cash and Cash Equivalents | \$ | X | X | This account must equal the sum of accounts S1200-240, S1200-350, and S1200-460. |
| Cash and Cash Equivalents | | | | | | |
| S1200-480 | | Beginning of Period Cash | \$ | X | | This account reflects the amount of gifts of investment securities received during the reporting period. |
| S1200-485 | | Gifts of Investment | \$ | X | | |
| S1200-486 | | Endowment Gifts Received | \$ | X | | This account reflects the amount of endowment gifts and other gifts received in cash during the period. |
| S1200T | | End of Period Cash | \$ | X | X | This account must equal the sum of accounts S1200-470 and S1200-480. This account must also equal the sum of accounts 1120, 1121, 1125, 1170, and 1175. |

| Cash Flow Data | | | | | | |
|---|-------------------------------|-------------------------------|---|-----------|------------------------|--|
| Account Number | Detail Level 1 Account Number | Detail Level 2 Account Number | Account Title | Data type | Negative Value Allowed | Man- atory |
| Reconciliation of Net Profit (Loss) to Net Cash Provided by (Used in) Operating Activities | | | | | | |
| 3250 | | | Change in Unrestricted Net Assets | \$ X | | This account must equal 5060N less 7100T. |
| Adjustments to Reconcile Net Profit (Loss) to Net Profit (Loss) to Net Cash Provided by (Used in) Operating Activities | | | | | | |
| 6600 | | | Depreciation Expenses | \$ X | | HUD does not prescribe the method of depreciation for fixed assets of the project. The method of depreciation, however, must conform to GAAP. This account represents depreciation charged during the accounting period. |
| 6610 | | | Amortization Expense | \$ | | This account reflects amortization expense related to organizational costs, including loan fees, organization expenses, and like expenses. |
| S1200-490 | | | Decrease (increase) in Tenant/Member Accounts Receivable | \$ X | | |
| S1200-500 | | | Decrease (increase) in Accounts Receivable - Other | \$ X | | |
| S1200-505 | | | Increase in Gifts Receivable | \$ X | | |
| S1200-510 | | | Decrease (increase) in Accrued Receivable | \$ X | | |
| S1200-520 | | | Decrease (increase) in Prepaid Expenses | \$ X | | |
| S1200-530 | | | Decrease (increase) in Cash Restricted for Tenant Security Deposits | \$ X | | |
| S1200-535 | | | Decrease (increase) in Entity/ Construction Asset accounts | \$ X | | This account must equal the sum of the values submitted for account S1200-537. |
| S1200-535 | | | Decrease (increase) in Entity/ Construction Asset accounts | \$ X | | |

| Cash Flow Data | | | | | | Account Definition/Reporting Reference |
|---|-------------------------------|-------------------------------|---|-----------|------------------------|---|
| Account Number | Detail Level 1 Account Number | Detail Level 2 Account Number | Account Title | Data type | Negative Value Allowed | Editing and Business Rules |
| Detail - Decrease (increase) in Entity/Construction Asset Accounts | | | | | | |
| S1200-536 | | | Description - Decrease/increase) in Entity/Construction Asset Accounts Detail | T | | If account S1200-535 is valued, this account is required. |
| S1200-537 | | | Amount- Decrease/increase) in Entity/Construction Asset Accounts Detail | \$ | X | If account S1200-535 is valued, this account is required. |
| S1200-540 | | | Increase (decrease) in Accounts Payable | \$ | X | |
| S1200-550 | | | Increase (decrease) in Accounts Payable - HUD Excess Rents | \$ | X | |
| S1200-560 | | | Increase (decrease) in Accrued Liabilities | \$ | X | |
| S1200-570 | | | Increase (decrease) in Accrued Interest Payable | \$ | X | |
| S1200-580 | | | Increase (decrease) in Tenant Security Deposits held in trust | \$ | X | |
| S1200-590 | | | Increase (decrease) in Prepaid Revenue | \$ | X | |
| S1200-600 | | | Other adjustments to reconcile net profit (loss) to Net Cash provided by (used in) Operating Activities | \$ | X | |
| S1200-600 | | | Other adjustments to reconcile net profit (loss) to Net Cash provided by (used in) Operating Activities | \$ | X | If account S1200-600 detail is submitted, the value of this account must equal the sum of the values submitted for account S1200-602. |

| Cash Flow Data | | | | | | Account Definition/Reporting Reference |
|---|-------------------------------|-------------------------------|---|-----------|------------------------|--|
| Account Number | Detail Level 1 Account Number | Detail Level 2 Account Number | Account Title | Data type | Negative Value Allowed | Editing and Business Rules |
| Detail - Other adjustments to reconcile net profit (loss) to Net Cash provided by (used in) Operating Activities | | | | | | |
| S1200-601 | | | Description - Other adjustments to reconcile net profit (loss) to Net Cash provided by (used in) Operating Activities | T | | If account S1200-600 is greater than \$1000, this account is required. |
| S1200-602 | | | Amount - Other adjustments to reconcile net profit (loss) to Net Cash provided by (used in) Operating Activities | \$ X | | If account S1200-600 is greater than \$1000, this account is required. |
| S1200-605 | | | Increase (decrease) in Entity/Construction Liability accounts | \$ X | | This account must equal the sum of values submitted for account S1200-607. |
| S1200-605 | | | Increase (decrease) in Entity/Construction Liability accounts | \$ X | | |
| Detail - Increase (decrease) in Entity/Construction Liability Accounts | | | | | | |
| S1200-606 | | | Description - Increase (decrease) in Entity/Construction Liability Accounts Detail | T | | If account S1200-605 is valued, this account is required. |
| S1200-607 | | | Amount - Increase (decrease) in Entity/Construction Liability Accounts Detail | \$ X | | If account S1200-605 is valued, this account is required. |
| S1200-610 | | | Net Cash provided by (used in) Operating Activities | \$ X X | | This account must equal the sum of accounts 3250, 6600, 6610, S1200-490 through S1200-535, and S1200-540 through S1200-605. This account must equal account S1200-240. |
| S1200-620 | | | Comments | T | | For a non-profit entity, this account should include disclosure of non-cash gifts of investment or fixed assets. |

| Notes | Account Number | Detail Level 1 Account Number | Detail Level 2 Account Number | Account Title | Data type | Negative Value Allowed | Man- datory | Editing and Business Rules | Account Definition/Reporting Reference |
|-------------------------------------|-----------------------|--------------------------------------|--------------------------------------|---|------------------|-------------------------------|------------------------|--|--|
| S3100-010 | | | | Organization and Presentation Note | T | X | | | This account can also be used to enter the Summary of Significant Account Policies note as well, if these notes have been prepared as one paragraph. |
| S3100-020 | | | | Prior Period Adjustment Note | T | | | | |
| S3100-030 | | | | Prior Period Adjustment | \$ | X | | | |
| S3100-040 | | | | Summary of Significant Accounting Policies Note | T | X | | | |
| S3100-050 | | | | Mortgages (or Bond) Payable Note | T | | | | |
| S3100-x1x | | | | Please enter the Mortgages Payable: | | | | | |
| Detail - Mortgages Payable | | | | | | | | | |
| | S3100-060 | | | Principal Payments in the next 12 months - Year 1 | \$ | | | | |
| | S3100-070 | | | Principal Payments in the next 12 months - Year 2 | \$ | | | | |
| | S3100-080 | | | Principal Payments in the next 12 months - Year 3 | \$ | | | | |
| | S3100-090 | | | Principal Payments in the next 12 months - Year 4 | \$ | | | | |
| | S3100-100 | | | Principal Payments in the next 12 months - Year 5 | \$ | | | | |
| | S3100-110 | | | Principal Payments remaining after Year 5 | \$ | | | | |
| | S3100-120 | | | Interest Reduction Payments from Subsidy | \$ | | | | |
| | S3100-130 | | | Notes/Loans Payable Note | T | | | If account 2160, 2173, 2174, 2175, 2176, 2177, 2310, 2311, 2323, 2324, 2325, 2326, 2327 and/or 2330 is valued, this account is required. | |
| | S3100-x2x | | | Please enter the Notes/Loans Payable: | | | | | |
| Detail - Notes/Loans Payable | | | | | | | | | |
| | S3100-140 | | | Creditor | T | | | | |

| Notes | | Account Definition/Reporting Reference | | | | | | |
|--|--|--|---------------|-----------|------------------------|------------|--|--|
| Account Number | Detail Level 1 Account Number | Detail Level 2 Account Number | Account Title | Data type | Negative Value Allowed | Man-datory | Editing and Business Rules | Account Definition/Reporting Reference |
| S3100-150 | Purpose | | | T | | | | |
| S3100-160 | Date Incurred | | | DT | | | | |
| S3100-170 | Terms | | | T | | | | |
| S3100-180 | Amount Due | | | \$ | | | If account S3100-130 is valued, this account is required. | |
| S3100-185 | Does the Note/Loan Payable place a lien on project assets? | | | S | | | Permitted values for this account are "Yes" and "No" and are listed in a drop down box. | |
| S3100-190 | Total of Notes/Loans Payable | | | \$ | | | If account S3100-130 is valued, this account is required; this account must equal the sum of the values submitted for account S3100-180 which must equal the sum of accounts 2160, 2173, 2174, 2175, 2176, 2177, 2310, 2311, 2323, 2324, 2325, 2326, and 2327. | |
| S3100-200 | Related Party Transactions Note | | | T | | | | |
| Detail - Related Party Transactions | | | | | | | | |
| S3100-210 | Company Name | | | T | | | If account S3100-200 is valued, this account is required. | |
| S3100-220 | Amount Received | | | \$ | | | If account S3100-210 is valued, this account is required. | |
| S3100-230 | Management Fee Note | | | T | | | The value for this account should be calculated using the cash method of accounting. | |
| S3100-x3x | Please enter the additional notes: | | | | | | This note should contain an explanation of how the Management Fee was calculated. | |
| Detail - Additional Notes | | | | | | | | |
| S3100-240 | Additional Note | | | T | | | This account should be repeated as required. | |

| Reserve Accounts Data | | | | | | Account Definition/Reporting Reference | | |
|--|-------------------------------|-------------------------------|--|-----------|------------------------|---|--|---|
| Account Number | Detail Level 1 Account Number | Detail Level 2 Account Number | Account Title | Data type | Negative Value Allowed | Man-datory | Editing and Business Rules | Account Definition/Reporting Reference |
| Schedule of Reserve for Replacement | | | | | | | | |
| 1320P | | | Balance at Beginning of Year | \$ | | | If account 1320 is valued, this account, account 1320DT, and/or account 1320ODT is required. | |
| 1320DT | | | Total Monthly Deposits | \$ | | | | |
| 1320ODT | | | Other Deposits | \$ | | | This account must equal the sum of the values submitted for account 1320OD-020. | This account should be used to report interest deposits to the Replacement Reserve. |
| Detail - Other Deposits | | | | | | | | |
| 1320OD-010 | | | Description - Other Replacement Reserve Deposits Detail | T | | | If account 1320ODT is valued, this account is required. | Providing Other Deposits detail should not preclude the auditor from reporting a finding for unauthorized deposits. |
| 1320OD-020 | | | Amount - Other Replacement Reserve Deposits Detail | \$ | | | If account 1320ODT is valued, this account is required. | |
| 1320INT | | | Interest on Replacement Reserve Accounts | \$ | | | | |
| 1320RGL | | | Realized Gain or (Loss) | \$ | X | | | |
| 1320UGL | | | Unrealized Gain or (Loss) | \$ | X | | | |
| 1320WT | | | Approved Withdrawals | \$ | | | | |
| 1320OWT | | | Other Withdrawals | \$ | | | This account must equal the sum of the values submitted for account 1320OW-020. | This account is used to record bank fees or investment losses. Investment losses constitute a compliance finding. |
| Detail - Other Withdrawals | | | | | | | | |
| 1320OW-010 | | | Description - Other Replacement Reserve Withdrawals Detail | T | | | If account 1320OWT is valued, this account is required. | |
| 1320OW-020 | | | Amount - Other Replacement Reserve Withdrawals Detail | \$ | | | If account 1320OWT is valued, this account is required. | |

| Reserve Accounts Data | | | | | | Account Definition/Reporting Reference |
|--------------------------------------|--------------------------------------|--------------------------------------|--|------------------|-------------------------------|--|
| Account Number | Detail Level 1 Account Number | Detail Level 2 Account Number | Account Title | Data type | Negative Value Allowed | Editing and Business Rules |
| 1320 | | | Balance at End of Year, Confirmed by Mortgagee | \$ | | This account must equal the sum of accounts 1320P, 1320DT, 1320INT, 1320RGL, and 1320UGL, less the sum of accounts 1320WT and 1320OWT; if a value is submitted for any of the accounts that comprise this calculation, this account is required. |
| 1320R | | | Deposits Suspended or Waived Indicator | S | | This account is required for all projects EXCEPT those that are non-insured. Permitted values for this account include YES and NO; these values are listed in a drop down box associated with this account. |
| Schedule of Residual Receipts | | | | | | |
| 1340P | | | Balance at Beginning of Year | \$ | | If account 1340 is valued, this account, account 1340DT, and/or account 1340ODT is required. |
| 1340DT | | | Total Deposits | \$ | | |
| 1340ODT | | | Other Deposits | \$ | | This account must equal the sum of the values submitted for account 1340OD-020. |
| Detail - Other Deposits | | | | | | |
| 1340OD-010 | | | Description - Other Residual Receipts Detail | T | | If account 1340ODT is valued, this account is required. |
| 1340OD-020 | | | Amount - Other Residual Receipts Deposits Detail | \$ | | If account 1340ODT is valued, this account is required. |
| 1340INT | | | Interest on Residual Receipt Accounts | \$ | | |
| 1340RGL | | | Realized Gain or (Loss) | \$ X | | |
| 1340UGL | | | Unrealized Gain or (Loss) | \$ X | | |
| 1340WT | | | Approved Withdrawals | \$ | | |
| 1340OWT | | | Other Withdrawals | \$ | | This account must equal the sum of the values submitted for account 1340OW-020. |

| <i>Reserve Accounts Data</i> | | | | | |
|-------------------------------------|-------------------------------|--|---------------|-----------|---|
| Account Number | Detail Level 1 Account Number | Detail Level 2 Account Number | Account Title | Data type | Negative Value Allowed |
| Detail - Other Withdrawals | | | | | |
| 1340OW-010 | | Description - Other Residual Receipts Withdrawals Detail | T | | If account 1340OWT is valued, this account is required. |
| 1340OW-020 | | Amount - Other Residual Receipts Withdrawals Detail | \$ | | If account 1340OWT is valued, this account is required. |
| 1340 | | Balance at Current Fiscal Year End | \$ | | This account reflects any required deposits to the Residual Receipts Fund held by the mortgagor or, in the case of Section 202 projects, in a separate Residual Receipts account (refer to the Regulatory Agreement for specific requirements). Releases are subject to HUD approval. |

| Surplus Cash & Fixed Asset Data | | | | | | Account Definition/Reporting Reference | | |
|--|--------------------------------------|--|----------------------|------------------|-------------------------------|---|--|--|
| Account Number | Detail Level 1 Account Number | Detail Level 2 Account Number | Account Title | Data type | Negative Value Allowed | Man-datory | Editing and Business Rules | Account Definition/Reporting Reference |
| S1300-010 | | Cash | | \$ | | | This account must equal the sum of accounts 1120, 1170 and 1191; if a value is submitted for any of the accounts that comprise this calculation, this account is required. | This account applies only to M2M projects. |
| 1135 | | Accounts Receivable - HUD | | \$ | | | This account reflects the amounts due to property for rent subsidy vouchers and special claims. | This account applies only to M2M projects. |
| S1300-030 | | Other | | \$ | | | This account must equal the sum of the values submitted for account S1300-032. | This could be withdrawals from Replacement Reserves that were approved before the end of the fiscal period but not yet received. This account can also include medicaid/medicare receivables expected to be received within 60 days. |
| | | | | | | | | This account applies only to M2M projects. |
| Detail – Other Cash | | | | | | | | |
| S1300-031 | | Description - Other Cash | T | | | | If account S1300-030 is valued, this account is required. | This account applies only to M2M projects. |
| S1300-032 | | Amount - Other Cash Detail | \$ | | | | If account S1300-030 is valued, this account is required. | This account applies only to M2M projects. |
| S1300-040 | | Total Cash | \$ | | X | | This account must equal the sum of accounts S1300-010, 1135, and S1300-030. | This account applies only to M2M projects. |
| S1300-050 | | Accrued Mortgage (or Bond) Interest Payable | \$ | | | | | This account applies only to M2M projects. |
| S1300-060 | | Delinquent Mortgage (or Bond) Principal Payments | \$ | | | | | This account applies only to M2M projects. |

| <i>Surplus Cash & Fixed Asset Data</i> | | | | | | Account Definition/Reporting Reference |
|---|--------------------------------------|--------------------------------------|---|------------------|-------------------------------|--|
| Account Number | Detail Level 1 Account Number | Detail Level 2 Account Number | Account Title | Data type | Negative Value Allowed | Editing and Business Rules |
| S1300-070 | | | Delinquent Deposits to Reserve for Replacements | \$ | | This account should be used to record delinquencies in the Reserve for Replacement account occurring during the audit year. If delinquencies are still outstanding from prior reporting periods, the amount should be reported in account S1300-110. |
| | | | | | | This account applies only to M2M projects. |
| S1300-075 | | | Accounts Payable - 30 days | \$ | | This account reflects 30 days of project accounts payables and should not include any entity/construction payables. |
| | | | | | | This account applies only to cooperatives with M2M projects. |
| S1300-080 | | | Loans and Notes Payable [due within 30 days] | \$ | | Applies to any loans or notes payable that have prior HUD approval to be paid from operations cash. |
| | | | | | | This account applies only to M2M projects. |
| S1300-090 | | | Deficient Tax Insurance or MIP Escrow Deposits | \$ | | This account should not include principal due on the mortgage or loans/notes payable out of surplus cash. |
| | | | | | | This negative amount is recorded as a positive number, for use in the calculation. This account will be reviewed to verify that owners are not recording excess cash to the Mortgage Escrow account rather than Residual Receipts. |
| | | | | | | This account applies only to M2M projects. |

| <i>Surplus Cash & Fixed Asset Data</i> | | | | | | Account Definition/Reporting Reference |
|---|--------------------------------------|--------------------------------------|--|------------------|-------------------------------|---|
| Account Number | Detail Level 1 Account Number | Detail Level 2 Account Number | Account Title | Data type | Negative Value Allowed | Editing and Business Rules |
| S1300-100 | | | Accrued Expenses [not escrowed] | \$ | | <p>These expenses are NOT Accounts Payable; examples of these expenses include payroll taxes, accrued management fees, etc. Entity/construction payables should not be entered in this field. Entity/construction payable are not part of the Computation of Surplus Cash.</p> <p>This account applies only to M2M projects.</p> |
| 2210 | | | Prepaid Revenue | \$ | | <p>This account reflects rents received from tenants (including commercial tenants) and certain contracts that apply to future accounting periods.</p> <p>This account applies only to M2M projects.</p> |
| 2191 | | | Tenant/Patient Deposits Held In Trust (Contra) | \$ | | <p>This account represents the liabilities associated with security and other deposits that are held on behalf of rental tenants and nursing home patients. These deposits/patient personal funds must be held in the name of the project in a separate bank account. Agents may use deposits to pay for tenant damages and delinquent rents when a tenant vacates. Please consult HUD Handbook 4350.3, paragraphs 4-8, 9, and 10, and applicable state or local law for regulations regarding collection and disposition of security deposits.</p> <p>This account applies only to M2M projects.</p> |

| Surplus Cash & Fixed Asset Data | | | | | | | |
|------------------------------------|-------------------------------|-------------------------------|--|-----------|------------------------|--|--|
| Account Number | Detail Level 1 Account Number | Detail Level 2 Account Number | Account Title | Data type | Negative Value Allowed | Editing and Business Rules | Account Definition/Reporting Reference |
| S1300-110 | | | Other Current Obligations | \$ | | This account must equal the sum of the values submitted for account S1300-130. | This account should be used to record costs not recorded elsewhere in current obligations. Overdrafts should be included in this value. This account applies only to M2M projects. |
| Detail – Other Current Obligations | | | | | | | |
| | S1300-120 | | Description - Other Current Obligations Detail | T | | If account S1300-110 is valued, this account is required. | This account applies only to M2M projects. |
| | S1300-130 | | Amount - Other Current Obligations Detail | \$ | | If account S1300-110 is valued, this account is required. | This account applies only to M2M projects. |
| S1300-140 | | | Total Current Obligations | \$ | X | This account must equal the sum of accounts S1300-050 through S1300-110, 2191, and 2210. | This account applies only to M2M projects. |
| S1300-150 | | | Surplus Cash (Deficiency) | \$ | X | This account must equal account S1300-040 less account S1300-140. | This account applies only to M2M projects. |
| S1300-203 | | | Incentive Performance Fee Payable (M2M) | \$ | | This account must be equal to or less than S1300-150. If S1300-150 is zero or negative, then this account should equal zero. | This account reflects the Incentive Performance Fee that must be deposited into the residual receipts account during the next fiscal year. |
| S1300-204 | | | Percentage Surplus Cash Split (M2M) | D | | | This account applies only to M2M projects. |
| | | | | | | | This account is required when S1300-150 less S1300-203 is greater than 0. |
| | | | | | | | This account reflects the split between the deposits due residual receipts and the required second mortgage payments for M2M projects. This is the percentage of surplus cash, less Incentive Performance Fee, that is payable to HUD as a M2M note payment. |
| | | | | | | | This account applies only to M2M projects. |

| Surplus Cash & Fixed Asset Data | | | | | | | |
|--|-------------------------------|-------------------------------|---|-----------|------------------------|--|--|
| Account Number | Detail Level 1 Account Number | Detail Level 2 Account Number | Account Title | Data type | Negative Value Allowed | Editing and Business Rules | Account Definition/Reporting Reference |
| S1300-205 | | | Surplus Cash Available for M2M Note Payment (M2M) | \$ | | This account must equal S1300-150 less S1300-203 multiplied by S1300-204 and rounded to the nearest whole number. If S1300-150 less S1300-203 is zero or negative, then this account should equal zero. | This is the amount of surplus cash available to pay the second or third mortgage in the next fiscal period for M2M projects. This account applies only to M2M projects. |
| S1300-210 | | | Deposit Due Residual Receipts | \$ | | If S1300-150 less S1300-203 equals zero, then this account should equal S1300-203. If S1300-150 less S1300-203 is greater than zero, then this account should equal S1300-150 less S1300-205. If S1300-150 is negative then this account should be zero (0); if a value is submitted for any of the accounts that comprise this calculation, this account is required. | This account applies only to M2M projects. |
| Schedule of Changes in Fixed Asset Accounts | | | | | | | |
| 1410P | | | Beginning Balance for 1410 | \$ | | | |
| 1410AT | | | Additions for 1410 | \$ | | This account must equal the sum of the values submitted for account 1410A-030. | |
| Detail - Additions for Land | | | | | | | |
| 1410A-010 | | | Item Purchased - Additions Detail for 1410 | T | | If account 1410AT is valued, this account is required. | This account should be used to indicate quantity as well as the item purchased. |
| 1410A-030 | | | Total Amount - Additions Detail for 1410 | \$ | | If account 1410AT is valued, this account is required. | |
| 1410DT | | | Deductions for 1410 | \$ | | This account must equal the sum of the values submitted for account 1410D-030. | |
| Detail - Deductions for Land | | | | | | | |
| 1410D-010 | | | Description - Deductions Detail for 1410 | T | | If account 1410DT is valued, this account is required. | This account should be used to indicate quantity as well as the description of the deduction. |
| 1410D-030 | | | Total Amount - Deductions Detail for 1410 | \$ | | If account 1410DT is valued, this account is required. | |

| Surplus Cash & Fixed Asset Data | | | | | | | |
|--|-------------------------------|-------------------------------|--|-----------|------------------------|--|--|
| Account Number | Detail Level 1 Account Number | Detail Level 2 Account Number | Account Title | Data type | Negative Value Allowed | Editing and Business Rules | Account Definition/Reporting Reference |
| 1410 | | | Land | \$ | | This account must equal the sum of accounts 1410P and 1410AT, less account 1410DT; if a value is submitted for any of the accounts that comprise this calculation, this account is required. | This account reflects the purchase price of the land plus the cost of improvements to the land are charged to this account. |
| 1420P | | | Beginning Balance for 1420 | \$ | | | |
| 1420AT | | | Additions for 1420 | \$ | | | |
| Detail - Additions for Buildings | | | | | | | |
| 1420A-010 | | | Item Purchased - Additions Detail for 1420 | T | | If account 1420AT is valued, this account is required. | This account should be used to indicate quantity as well as the item purchased. |
| 1420A-030 | | | Total Amount - Additions Detail for 1420 | \$ | | If account 1420AT is valued, this account is required. | |
| 1420DT | | | Deductions for 1420 | \$ | | This account must equal the sum of the values submitted for account 1420D-030. | |
| Detail - Deductions for Buildings | | | | | | | |
| 1420D-010 | | | Description - Deductions Detail for 1420 | T | | If account 1420DT is valued, this account is required. | This account should be used to indicate quantity as well as the description of the deduction. |
| 1420D-030 | | | Total Amount - Deductions Detail for 1420 | \$ | | If account 1420DT is valued, this account is required. | |
| 1420 | | | Buildings | \$ | | This account must equal the sum of accounts 1420P and 1420AT, less account 1420DT; if a value is submitted for any of the accounts that comprise this calculation, this account is required. | This account reflects the total cost of the buildings, including fixed building equipment, furniture, and furnishings, is charged to this account. Agents should also charge improvements to the buildings to this account. The balance represents the original cost of the buildings plus enhancements. |
| 1440P | | | Beginning Balance for 1440 | \$ | | | |
| 1440AT | | | Additions for 1440 | \$ | | | |

| Surplus Cash & Fixed Asset Data | | | | | | |
|---|-------------------------------|-------------------------------|--|-----------|------------------------|---|
| Account Number | Detail Level 1 Account Number | Detail Level 2 Account Number | Account Title | Data type | Negative Value Allowed | Man- atory |
| Detail - Additions for Building Equipment | | | | | | |
| 1440A-010 | | | Item Purchased - Additions Detail for 1440 | T | | If account 1440AT is valued, this account is required. |
| 1440A-030 | | | Total Amount - Additions Detail for 1440 | \$ | | If account 1440AT is valued, this account is required. |
| 1440DT | | | Deductions for 1440 | \$ | | This account must equal the sum of the values submitted for account 1440D-030. |
| Detail - Deductions for Building Equipment | | | | | | |
| 1440D-010 | | | Description - Deductions Detail for 1440 | T | | If account 1440DT is valued, this account is required. |
| 1440D-030 | | | Total Amount - Deductions Detail for 1440 | \$ | | If account 1440DT is valued, this account is required. |
| 1440 | | | Building Equipment (Portable) | \$ | | This account must equal the sum of accounts 1440P and 1440AT, less account 1440DT; if a value is submitted for any of the accounts that comprise this calculation, this account is required. |
| 1450P | | | Beginning Balance for 1450 | \$ | | The balance of this account represents the total cost of the portable equipment in use by the project. Costs include any transportation or installation charges. Assets in this account include items such as stoves, refrigerators and fire extinguishers. |
| 1450AT | | | Additions for 1450 | \$ | | |
| | | | | | | This account must equal the sum of the values submitted for account 1450A-030. |
| Detail - Additions for Furniture for Project/Tenant Use | | | | | | |
| 1450A-010 | | | Item Purchased - Additions Detail for 1450 | T | | If account 1450AT is valued, this account is required. |
| 1450A-030 | | | Total Amount - Additions Detail for 1450 | \$ | | If account 1450AT is valued, this account is required. |
| 1450DT | | | Deductions for 1450 | \$ | | This account must equal the sum of the values submitted for account 1450D-030. |
| Detail - Deductions for Furniture for Project/Tenant Use | | | | | | |
| 1450D-010 | | | Description - Deductions Detail for 1450 | T | | If account 1450DT is valued, this account is required. |
| | | | | | | This account should be used to indicate quantity as well as the description of the deduction. |

| Surplus Cash & Fixed Asset Data | | | | | | |
|-------------------------------------|-------------------------------|-------------------------------|--|-----------|------------------------|--|
| Account Number | Detail Level 1 Account Number | Detail Level 2 Account Number | Account Title | Data type | Negative Value Allowed | Man- atory |
| | 1450D-030 | | Total Amount - Deductions Detail for 1450 | \$ | | If account 1450DT is valued, this account is required. |
| 1450 | | | Furniture for Project/Tenant Use | \$ | | This account must equal the sum of accounts 1450P and 1450AT, less account 1450DT; if a value is submitted for any of the accounts that comprise this calculation, this account is required. |
| 1460P | | | Beginning Balance for 1460 | \$ | | |
| 1460AT | | | Additions for 1460 | \$ | | This account must equal the sum of the values submitted for account 1460A-030. |
| Detail - Additions for Furnishings | | | | | | |
| 1460A-010 | | | Item Purchased - Additions Detail for 1460 | T | | If account 1460AT is valued, this account is required. |
| 1460A-030 | | | Total Amount - Additions Detail for 1460 | \$ | | If account 1460AT is valued, this account is required. |
| 1460DT | | | Deductions for 1460 | \$ | | This account must equal the sum of the values submitted for account 1460D-030. |
| Detail - Deductions for Furnishings | | | | | | |
| 1460D-010 | | | Description - Deductions Detail for 1460 | T | | If account 1460DT is valued, this account is required. |
| 1460D-030 | | | Total Amount - Deductions Detail for 1460 | \$ | | If account 1460DT is valued, this account is required. |
| 1460 | | | Furnishings | \$ | | This account must equal the sum of accounts 1460P and 1460AT, less account 1460DT; if a value is submitted for any of the accounts that comprise this calculation, this account is required. |
| 1465P | | | Beginning Balance for 1465 | \$ | | |
| 1465AT | | | Additions for 1465 | \$ | | This account must equal the sum of the values submitted for account 1465A-030. |

| Surplus Cash & Fixed Asset Data | | | | | | |
|---|-------------------------------|-------------------------------|--|-----------|------------------------|--|
| Account Number | Detail Level 1 Account Number | Detail Level 2 Account Number | Account Title | Data type | Negative Value Allowed | Man- datory |
| Detail - Additions for Office Furniture and Equipment | | | | | | |
| 1465A-010 | | | Item Purchased - Additions Detail for 1465 | T | | If account 1465AT is valued, this account is required. |
| 1465A-030 | | | Total Amount - Additions Detail for 1465 | \$ | | If account 1465AT is valued, this account is required. |
| 1465DT | | | Deductions for 1465 | \$ | | This account must equal the sum of the values submitted for account 1465D-030. |
| Detail - Deductions for Office Furniture and Equipment | | | | | | |
| 1465D-010 | | | Description - Deductions Detail for 1465 | T | | If account 1465DT is valued, this account is required. |
| 1465D-030 | | | Total Amount - Deductions Detail for 1465 | \$ | | If account 1465DT is valued, this account is required. |
| 1465 | | | Office Furniture and Equipment | \$ | | This account must equal the sum of accounts 1465P and 1465AT, less account 1465DT; if a value is submitted for any of the accounts that comprise this calculation, this account is required. |
| 1470P | | | Beginning Balance for 1470 | \$ | | |
| 1470AT | | | Additions for 1470 | \$ | | This account must equal the sum of the values submitted for account 1470A-030. |
| Detail - Additions for Maintenance Equipment | | | | | | |
| 1470A-010 | | | Item Purchased - Additions Detail for 1470 | T | | If account 1470AT is valued, this account is required. |
| 1470A-030 | | | Total Amount - Additions Detail for 1470 | \$ | | If account 1470AT is valued, this account is required. |
| 1470DT | | | Deductions for 1470 | \$ | | This account must equal the sum of the values submitted for account 1470D-030. |
| Detail - Deductions for Maintenance Equipment | | | | | | |
| 1470D-010 | | | Description - Deductions Detail for 1470 | T | | If account 1470DT is valued, this account is required. |
| | | | | | | This account should be used to indicate quantity as well as the description of the deduction. |

| Surplus Cash & Fixed Asset Data | | | | | | | |
|---|-------------------------------|-------------------------------|--|---|------------------------|--|---|
| Account Number | Detail Level 1 Account Number | Detail Level 2 Account Number | Account Title | Data type | Negative Value Allowed | Editing and Business Rules | Account Definition/Reporting Reference |
| | 1470D-030 | | Total Amount - Deductions Detail for 1470 | \$ | | If account 1470DT is valued, this account is required. | |
| 1470 | | | Maintenance Equipment | \$ | | This account must equal the sum of accounts 1470P and 1470AT, less account 1470DT; if a value is submitted for any of the accounts that comprise this calculation, this account is required. | This account reflects the cost of project maintenance equipment in use. |
| 1480P | | | Beginning Balance for 1480 | \$ | | | |
| 1480AT | | | Additions for 1480 | \$ | | | |
| Detail - Additions for Motor Vehicles | | | | This account must equal the sum of the values submitted for account 1480A-030. | | | |
| 1480A-010 | | | Item Purchased - Additions Detail for 1480 | T | | If account 1480AT is valued, this account is required. | This account should be used to indicate quantity as well as the item purchased. |
| 1480A-030 | | | Total Amount - Additions Detail for 1480 | \$ | | If account 1480AT is valued, this account is required. | |
| 1480DT | | | Deductions for 1480 | \$ | | This account must equal the sum of the values submitted for account 1480D-030. | |
| Detail - Deductions for Motor Vehicles | | | | This account should be used to indicate quantity as well as the description of the deduction. | | | |
| 1480D-010 | | | Description - Deductions Detail for 1480 | T | | If account 1480DT is valued, this account is required. | |
| 1480D-030 | | | Total Amount - Deductions Detail for 1480 | \$ | | If account 1480DT is valued, this account is required. | |
| 1480 | | | Motor Vehicles | \$ | | This account must equal the sum of accounts 1480P and 1480AT, less account 1480DT; if a value is submitted for any of the accounts that comprise this calculation, this account is required. | This account reflects the cost of buses, trucks, passenger cars, etc., used on-site for project operations is recorded in this account. |
| 1490P | | | Beginning Balance for 1490 | \$ | | | |
| 1490AT | | | Additions for 1490 | \$ | | | This account must equal the sum of the values submitted for account 1490A-030. |

| Surplus Cash & Fixed Asset Data | | | | | | | |
|---|-------------------------------|-------------------------------|--|-----------|------------------------|---|---|
| Account Number | Detail Level 1 Account Number | Detail Level 2 Account Number | Account Title | Data type | Negative Value Allowed | Editing and Business Rules | Account Definition/Reporting Reference |
| Detail - Additions for Miscellaneous Fixed Assets | | | | | | | |
| 1490A-010 | | | Item Purchased - Additions Detail for 1490 | T | | If account 1490AT is valued, this account is required. | This account should be used to indicate quantity as well as the item purchased. |
| 1490A-030 | | | Total Amount - Additions Detail for 1490 | \$ | | If account 1490AT is valued, this account is required. | |
| 1490DT | | | Deductions for 1490 | \$ | | This account must equal the sum of the values submitted for account 1490D-030. | |
| Detail - Deductions for Miscellaneous Fixed Assets | | | | | | | |
| 1490D-010 | | | Description - Deductions Detail for 1490 | T | | If account 1490DT is valued, this account is required. | This account should be used to indicate quantity as well as the description of the deduction. |
| 1490D-030 | | | Total Amount - Deductions Detail for 1490 | \$ | | If account 1490DT is valued, this account is required. | |
| 1490 | | | Miscellaneous Fixed Assets | \$ | | This account must equal the sum of accounts 1490P and 1490AT, less account 1490DT; if a value is submitted for any of the accounts that comprise this calculation, this account is required. | Agents may record fixed assets for which no other provision is made in this account. |
| 1400PT | | | Total Beginning Balance for Fixed Assets | \$ | X | This account must equal the sum of accounts 1410P, 1420P, 1440P, 1450P, 1460P, 1465P, 1470P, 1480P, and 1490P. | |
| 1400AT | | | Total Asset Additions | \$ | | This account must equal the sum of accounts 1410AT, 1420AT, 1440AT, 1450AT, 1460AT, 1465AT, 1470AT, 1480AT, and 1490AT; if a value is submitted for any of the accounts that comprise this calculation, this account is required. | |
| 1400DT | | | Total Asset Deductions | \$ | | This account must equal the sum of accounts 1410DT, 1420DT, 1440DT, 1450DT, 1460DT, 1465DT, 1470DT, 1480DT, and 1490DT; if a value is submitted for any of the accounts that comprise this calculation, this account is required. | |

| Surplus Cash & Fixed Asset Data | | | | | | |
|---------------------------------|-------------------------------|-------------------------------|---|-----------|------------------------|------------|
| Account Number | Detail Level 1 Account Number | Detail Level 2 Account Number | Account Title | Data type | Negative Value Allowed | Man-datory |
| 1400T | | | Total Fixed Assets | \$ | | X |
| 1495P | | | Beginning Balance for 1495 | \$ | | X |
| 6600 | | | Total Provisions | \$ | | X |
| 1400ADT | | | Total Accumulated Depreciation from Disposed Assets | \$ | | |
| 1495 | | | Ending Balance for Accumulated Depreciation | \$ | | X |
| 1400N | | | Total Net Book Value | \$ | | X |
| | | | | | | |

HUD does not prescribe the method of depreciation for fixed assets of the project. The method of depreciation, however, must conform to GAAP. This account represents depreciation charged during the accounting period.

This account is used to recapture accumulated depreciation from disposed assets.

This account reflects the accumulated depreciation for all fixed assets.

This account must equal account 1400T less account 1495.

| NH/Assisted Living Data | | | | | | Account Definition/Reporting Reference |
|----------------------------------|-------------------------------|-------------------------------|-----------------------------------|-----------|------------------------|--|
| Account Number | Detail Level 1 Account Number | Detail Level 2 Account Number | Account Title | Data type | Negative Value Allowed | Man- atory Editing and Business Rules |
| Schedule of 5300 Accounts | | | | | | |
| 5301 | | | Private Pay Room & Board | \$ | | All routine collection from private or self-pay patients. |
| 5302 | | | Private Pay Ancillary | \$ | | Revenue derived from diagnostic and therapeutic services performed by a specific facility department, as distinguished from routine revenue from private or self-pay patients. |
| 5303 | | | Contractual Adjustments | \$ X | | Revenue Categories that are subject to adjustments made to self-pay patient care revenue to reflect cost settlements. |
| 5305 | | | Medicare Room & Board | \$ | | All routine collection from Medicare patients. This account includes any final year end settlements. |
| 5306 | | | Medicare Ancillary | \$ | | Revenue derived from diagnostic and therapeutic services performed by a specific facility department, as distinguished from routine revenue from Medicare patients. |
| 5307 | | | Medicare Contractual Adjustments | \$ X | | Revenue Categories that are subject to adjustments made to Medicare patient care revenue to reflect cost settlements. |
| 5309 | | | Medicaid Room & Board | \$ | | All routine collection from Medicaid patients. This account includes any final year end settlements. |
| 5310 | | | Medicaid Ancillary | \$ | | Revenue derived from diagnostic and therapeutic services performed by a specific facility department, as distinguished from routine revenue from Medicaid patients. |
| 5311 | | | Swimming Pool Maintenance Expense | \$ | | This account reflects the revenue from shareholders/residents for maintenance fees associated with the maintenance and operation of a facility's swimming pool. This account also includes revenue generated from rentals for parties. |

| NH/Assisted Living Data | | | | | | |
|--------------------------------|-------------------------------|-------------------------------|--|-----------|------------------------|---|
| Account Number | Detail Level 1 Account Number | Detail Level 2 Account Number | Account Title | Data type | Negative Value Allowed | Man- atory |
| 5312 | | | Medicaid Contractual Adjustments | \$ X | | Revenue Categories that are subject to adjustments made to Medicaid patient care revenue to reflect cost settlements. |
| 5315 | | | VA Room & Board | \$ | | All routine collection from VA patients. This account includes any final year end settlements. |
| 5316 | | | VA Ancillary | \$ | | Revenue derived from diagnostic and therapeutic services performed by a specific facility department, as distinguished from routine revenue from VA patients. |
| 5317 | | | VA Contractual Adjustments | \$ X | | Revenue Categories that are subject to adjustments made to VA patient care revenue to reflect cost settlements. |
| 5320 | | | Members Group Life Insurance Expense (Coops) | \$ | | Group life insurance expense has to be reimbursed by the shareholder in some cases. |
| 5321 | | | Hospice | \$ | | Collections for HOSPICE care which a Nursing Home may provide. |
| 5325 | | | Other Public Room & Board | \$ | | All routine collections as they pertain to other Nursing Home support programs, if any. |
| 5326 | | | Other Public Ancillary | \$ | | Revenue derived from diagnostic and therapeutic services performed by a specific facility department, as they pertain to other Nursing Home support programs, if any. |
| 5327 | | | Other Public Adjustment | \$ X | | Revenue categories that are subject to adjustments made as they pertain to other Nursing Home Support Programs, if any. |
| 5330 | | | Dietary Salaries | \$ | | This account reflects the salaries of dietary staff that are retained to provide meals in the form of assisted living. |

| NH/Assisted Living Data | | | | | | |
|--------------------------------|-------------------------------|-------------------------------|-----------------------------------|-----------|------------------------|--|
| Account Number | Detail Level 1 Account Number | Detail Level 2 Account Number | Account Title | Data type | Negative Value Allowed | Man-datory |
| 5331 | | | Contributions and Gifts | \$ | | The fair market value for donated services, medicines, linens, office supplies and other materials which would normally be purchased by a provider as well as cash contributions and grants or subsidies received for general operating purposes from individuals, voluntary agencies, foundations, governmental agencies or similar groups. |
| 5332 | | | Food | \$ | | Revenue from prorated costs of raw food prepared in the regular kitchen and consumed by specific shareholders/residents as additional services. |
| 5333 | | | Dietary Supplies | \$ | | Revenue from shareholders/residents for consumable dietary supplies, excluding equipment, that have been prorated as additional costs for service based on the number of shareholders/residents requiring the service. |
| 5340 | | | Registered Nurses Payroll | \$ | | Revenue from shareholders/residents for the gross salaries of registered nurses directly related to the care of specific patients, that have been prorated as additional costs for service based on the number of shareholders/residents requiring the service. |
| 5341 | | | Licensed Practical Nurses Payroll | \$ | | Revenue from shareholders/residents for the gross salaries of licensed practical nurses directly related to the care of specific patients, that have been prorated as additional costs for service based on the number of shareholders/residents requiring the service. |

| NH/Assisted Living Data | | | | | | Account Definition/Reporting Reference |
|--------------------------------|--------------------------------------|--------------------------------------|--|------------------|-------------------------------|---|
| Account Number | Detail Level 1 Account Number | Detail Level 2 Account Number | Account Title | Data type | Negative Value Allowed | Editing and Business Rules |
| 5342 | | | Other Nursing Salaries | \$ | | Revenue from shareholders/residents for the gross salary of unlicensed personnel directly related to the care of specific patients, that have been prorated as additional costs for service based on the number of shareholders/residents requiring the service. |
| 5350 | | | Housekeeping Salaries | \$ | | Revenue from shareholders/residents for the gross salaries of all housekeeping personnel, that have been prorated as additional costs for service based on the number of shareholders/residents requiring the service. |
| 5351 | | | Housekeeping Supplies | \$ | | Revenue from shareholders/residents for consumable housekeeping items that have been prorated as additional costs for service based on the number of shareholders/residents requiring the service. |
| 5352 | | | Other Housekeeping | \$ | | Revenue from shareholders/residents for consumable housekeeping items, not otherwise included in the Housekeeping series, that have been prorated as additional costs for service based on the number of shareholders/residents requiring the service. |
| 5360 | | | Drugs/Medical Supplies and Pharmaceuticals | \$ | | Revenue generated from private pay or insurance for drugs, medical supplies and/or pharmaceuticals. |
| 5361 | | | Medical Salaries | \$ | | Revenue from shareholders/residents for the gross salaries of medical personnel providing restorative services to the facility, for which a separate charge is not usually made to the patients, that have been prorated as additional costs for service based on the number of shareholders/residents requiring the service. |

| NH/Assisted Living Data | | | | | | Account Definition/Reporting Reference |
|--------------------------------|--------------------------------------|--------------------------------------|--|------------------|-------------------------------|--|
| Account Number | Detail Level 1 Account Number | Detail Level 2 Account Number | Account Title | Data type | Negative Value Allowed | Editing and Business Rules |
| | | | | | | |
| 5362 | | | Other Medical | \$ | | Revenue from shareholders/residents not otherwise reported in the Medical series, that have been prorated as additional costs for service based on the number of shareholders/residents requiring the service. |
| 5365 | | | Food Servicing | \$ | | Revenue for food services that is not part of the unit package cost, and revenue from third party for food services. |
| 5370 | | | Laundry and Linen | \$ | | Revenue from shareholders/residents for linen, bedding, sheets, blankets, pillows, pillowcases, gowns, towels, washcloths, and disposables, that have been prorated as additional costs for service based on the number of shareholders/residents requiring the service. |
| 5375 | | | Housekeeping | \$ | | Revenue received from housekeeping services that is not part of the unit package. |
| 5376 | | | Health/Medical Services | \$ | | Revenue received from health/medical services that is not part of the unit package. |
| 5380 | | | Recreation (Activities) and Rehabilitation | \$ | | Revenue received from recreation that is not part of the unit package. For Nursing Homes, this activity amount should be recorded under account 5385. |
| 5385 | | | Rehabilitation | \$ | | Revenue received for Rehabilitation that is not part of the unit package. |
| 5390 | | | Other Service Revenue | \$ | | Other revenue that is not part of the unit package and not defined in accounts 5360-5385 (i.e. tax, van services, etc.); this account may include grant income, service coordinator funding, and drug elimination grants. |
| 5395 | | | Adult Day Care | \$ | | Actual collection for Adult Day Care services. |
| 5396 | | | Child Day Care | \$ | | Actual collection for Child Day Care services. |

NH/Assisted Living Data

| Account Number | Detail Level 1 Account Number | Detail Level 2 Account Number | Account Title | Data type | Negative Value Allowed | Man- atory | Editing and Business Rules | Account Definition/Reporting Reference |
|----------------------------------|-------------------------------|-------------------------------|-----------------------------------|-----------|------------------------|---------------|----------------------------|---|
| Schedule of 6900 Accounts | | | | | | | | |
| 6930 | | | Dietary Salaries | \$ | | | | Gross salary of kitchen personnel including dietary supervisor, cooks, helpers, and dishwashers. |
| 6931 | | | Dietary Purchased Services | \$ | | | | Cost of dietary services supplied from outside sources. |
| 6932 | | | Food | \$ | | | | Cost of raw food purchased, prepared in the regular kitchen and consumed by patients/residents. |
| 6933 | | | Dietary Supplies | \$ | | | | Cost of consumable items, excluding equipment, such as soap and detergent, napkins, paper cups, straws, etc. as well as cost of dishes, glassware, silverware and utensils used to support dietary operation. |
| 6940 | | | Registered Nurses Payroll | \$ | | | | Gross salaries of registered nurses directly related to the care of specific patients/residents. |
| 6941 | | | Licensed Practical Nurses Payroll | \$ | | | | Gross salaries of licensed practical nurses directly related to the care of specific patients/residents. |
| 6942 | | | Other Nursing Salaries | \$ | | | | Gross salary of unlicensed personnel directly related to the care of specific patients/residents. |
| 6943 | | | Director of Nurses Salaries | \$ | | | | Gross salary of director of nursing who is in a supervisory position. |
| 6944 | | | Nursing Purchase Services | \$ | | | | Nursing services provided from outside source that relate directly to the care of specific patients/residents. |
| 6950 | | | Housekeeping Salaries | \$ | | | | Gross salaries of all housekeeping personnel. |
| 6951 | | | Housekeeping Supplies | \$ | | | | Cost of consumable housekeeping items including but not limited to waxes, cleaners, soap, brooms and laundry supplies. |
| 6952 | | | Other Housekeeping | \$ | | | | Cost of housekeeping items not otherwise included in the Housekeeping series, including items for cooperative facilities. |

| NH/Assisted Living Data | | | | | | Account Definition/Reporting Reference | |
|--------------------------------|--------------------------------------|--------------------------------------|--|------------------|-------------------------------|---|---|
| Account Number | Detail Level 1 Account Number | Detail Level 2 Account Number | Account Title | Data type | Negative Value Allowed | Man- da to ry | Editing and Business Rules |
| 6953 | | | Housekeeping Purchased Services | \$ | | | Cost of contract labor or other outside services for housekeeping. |
| 6960 | | | Drugs and Pharmaceuticals | \$ | | | All costs associated with selling medical drugs to patients/residents. |
| 6961 | | | Medical Salaries | \$ | | | Gross salaries of medical personnel providing restorative services to the facility, for which a separate charge is not usually made to the patients/residents. |
| 6962 | | | Other Medical | \$ | | | Expenses not otherwise reported in the Medical series. |
| 6963 | | | Medical Supplies | \$ | | | Cost of supplies and other restorative services. |
| 6964 | | | Medical Purchased Services | \$ | | | Outside contract services related to medical services operations. |
| 6965 | | | Pharmacy Salaries | \$ | | | Gross salaries of pharmacists(s) employed by the facility. |
| 6966 | | | Pharmacy Supplies | \$ | | | Cost of all items including but not limited to non-prescription drugs and medication used by the pharmacy as well as cost of drugs and pharmaceuticals prescribed by the attending physician. |
| 6967 | | | Pharmacy Purchased Services | \$ | | | Pharmacy services provided from outside sources in support of pharmacy. |
| 6970 | | | Laundry and Linen | \$ | | | Cost of linen, bedding, sheets, blankets, pillows, pillowcases, gowns, towels, washcloths, and disposables. |
| 6971 | | | Laundry Salaries | \$ | | | Gross salaries of laundry personnel. |
| 6972 | | | Laundry, Linen, Bedding, Disposables, Purchased Services | \$ | | | Cost of outside laundry services including a commercial laundry service, including provisions of linen, bedding and disposables. |
| 6973 | | | Laundry Supplies | \$ | | | Supplies, excluding equipment, used to support Laundry operation. |
| 6975 | | | Medical Records Salaries | \$ | | | Gross salaries of licensed medical records librarians and clerks. |

| NH/Assisted Living Data | | | | | | |
|---------------------------------------|-------------------------------|-------------------------------|------------------------------------|-----------|------------------------|--|
| Account Number | Detail Level 1 Account Number | Detail Level 2 Account Number | Account Title | Data type | Negative Value Allowed | Man- atory |
| 6976 | | | Medical Records Supplies | \$ | | Cost of supplies including but not limited to nursing and charting forms, admission forms, medication and treatment records, physician order forms, etc. |
| 6977 | | | Medical Records Purchased Services | \$ | | Outside contract services related to medical records. |
| 6980 | | | Recreation and Rehabilitation | \$ | | Gross salaries of personnel providing recreational programs to patients/residents such as arts and crafts, and other social activities. |
| 6981 | | | Activities Supplies | \$ | | Cost of expensed items used in the activities program (e.g., games, puzzles, art supplies) |
| 6982 | | | Activities Purchased Services | \$ | | Outside contract services related to activities operations. |
| 6983 | | | Rehabilitation Salaries | \$ | | Gross salaries of personnel providing rehabilitation programs to patients/residents. |
| 6984 | | | Rehabilitation Supplies | \$ | | Supplies used to support rehabilitation. |
| 6985 | | | Rehabilitation Purchased Services | \$ | | Outside contract services related to rehabilitation operations. |
| 6990 | | | Other Service Expenses | \$ | | Service expenses that are not otherwise reported above; this account may include expenses associated with grant income, service coordinator funding, and drug elimination grants. |
| Nursing Home Supplemental Data | | | | | | |
| S1900-010 | | Total Licensed Beds | N | | | This account is required for all projects that are non-leased Nursing Homes. If account 5195 is valued, then this account is not required. |
| S1900-020 | | Capacity | N | | | This account must equal account S1900-010 multiplied by the number of days in the reporting period. This account is required for all projects that are non-leased Nursing Homes. If account 5195 is valued, then this account is not required. |

| NH/Assisted Living Data | | | | | | Account Definition/Reporting Reference |
|--------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|------------------|-------------------------------|---|
| Account Number | Detail Level 1 Account Number | Detail Level 2 Account Number | Account Title | Data type | Negative Value Allowed | Editing and Business Rules |
| S1900-030 | | | Medicare Pay Patient Days | N | | The reported actual patient days for Medicare paid occupied beds. |
| S1900-040 | | | Medicare Pay Patient Days Percentage | D | | This value should be entered as a decimal rounded to two places. This account must equal account S1900-030/S1900-130; if a value is submitted for any of the accounts that comprise this calculation, this account is required. |
| S1900-050 | | | Medicaid Pay Patient Days | N | | The reported actual patient days for Medicaid paid occupied beds. |
| S1900-060 | | | Medicaid Pay Patient Days Percentage | D | | This value should be entered as a decimal rounded to two places. This account must equal account S1900-050/S1900-130; if a value is submitted for any of the accounts that comprise this calculation, this account is required. |
| S1900-070 | | | Private Pay Patient Days | N | | The reported actual patient days for privately paid occupied beds. Private pay includes insurance payments. |
| S1900-080 | | | Private Pay Patient Days Percentage | D | | This value should be entered as a decimal rounded to two places. This account must equal account S1900-070/S1900-130; if a value is submitted for any of the accounts that comprise this calculation, this account is required. |
| S1900-090 | | | VA Pay Patient Days | N | | The reported actual patient days for VA paid occupied beds. |
| S1900-100 | | | VA Pay Patient Days Percentage | D | | This value should be entered as a decimal rounded to two places. This account must equal account S1900-090/S1900-130; if a value is submitted for any of the accounts that comprise this calculation, this account is required. |
| S1900-110 | | | Other Pay Patient Days | N | | The reported actual patient days for occupied beds paid for by methods other than Medicare, Medicaid, Private, and VA. |

| NH/Assisted Living Data | | | | | | Account Definition/Reporting Reference |
|--------------------------------|--------------------------------------|--------------------------------------|-----------------------------------|------------------|-------------------------------|---|
| Account Number | Detail Level 1 Account Number | Detail Level 2 Account Number | Account Title | Data type | Negative Value Allowed | Editing and Business Rules |
| S1900-120 | | | Other Pay Patient Days Percentage | D | | This value should be entered as a decimal rounded to two places. This account must equal account S1900-110/S1900-130; if a value is submitted for any of the accounts that comprise this calculation, this account is required. |
| S1900-130 | | | Actual Patient Days | N | | This account must equal the sum of accounts S1900-030, S1900-050, S1900-070, S1900-090, and S1900-110. This account is required for all projects that are non-leased Nursing Homes. If account 5195 is valued, then this account is not required. |
| S1900-140 | | | Utilization | D | | This value should be entered as a decimal rounded to two places. This account must equal account S1900-1130/S1900-020. This account is required for all projects that are non-leased Nursing Homes. If account 5195 is valued, then this account is not required. |

| Certification/Federal Awards Data | | | | | | Account Definition/Reporting Reference | | |
|--|----------------|-------------------------------|--|-----------|------------------------|---|--|---|
| Account Number | Detail Level 1 | Detail Level 2 Account Number | Account Title | Data type | Negative Value Allowed | Man-datory | Editing and Business Rules | Account Definition/Reporting Reference |
| Mortgagor's Certification | | | | | | | | |
| S2900-010 | | | Narrative | T | X | | | |
| S2900-020 | | | Name of Signatory #1 | T | | | | In the case of a sole proprietorship, this would be the same as the owner; in the case of a corporation, this would be an officer of the company; in the case of a limited partnership, this would be a general partner; in the case of a general partnership, this would be a general partner; in the case of a trust, this would be a trustee or beneficiary. |
| S2900-025 | | | Title of Certifying Official | T | X | | | |
| S2900-030 | | | Name of Signatory #2 | T | | | | For all entities that are OTHER than a sole proprietorship, a limited partnership (LP), a limited liability corporation (LLC), a limited liability partnership (LLP), or a limited liability limited partnership (LLL P), this account is required. |
| S2900-040 | | | Auditee Telephone Number | T | X | | | |
| S2900-050 | | | Date of Certification | DT | X | | | |
| S2900-070 | | | Certification of Compliance with HUD Regulations - Indicator | S | X | | Permitted values for this account include YES and NO; these values are listed in a drop down box associated with this account. | |
| Managing Agent's Certification | | | | | | | | |
| S3000-010 | | | Narrative | T | | | | |
| S3000-020 | | | Name of Managing Agent | T | X | | | |
| S3000-030 | | | Name of Signatory | T | X | | | |
| S3000-040 | | | Managing Agent TIN | T | X | | | The value for this account should not include dashes. |
| S3000-050 | | | Name of Individual (i.e., Property Manager) | T | X | | | |